Statistics of British India

Part IV (b)

Finance and Revenue, including Principal Heads of Revenue, Land Revenue, Salt, Stamps, Customs &c

(Issues 2-6)

1907-08 & preceding years
To
1911-12 & preceding years.

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[SECOND ISSUE]

STATISTICS OF BRITISH INDIA

For 1907-08 and preceding years

178

PART IV *(b)*

FINANCE AND REVENUE

INCLUDING STATISTICS RELATING TO

Principal Heads of Revenue: Land Revenue, Opium, Salt, Stamps, Customs, etc.

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NOTICE

THE section styled "Revenue and Expenditure," which appeared in this part in the last year's issue, has been transferred to Part IV. (*a*)—Finance and Revenue.

New sections entitled "Land Revenue," "Forests," "Provincial Rates," "Tributes from Native States" and "Interest Receipts" have been inserted in this issue.

STATISTICS OF BRITISH INDIA

PART IV (*b*)—FINANCE AND REVENUE

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		1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1906-07	1907-08
LAND REVENUE—									
Receipts	R	...	...	24,75,42,050	27,02,26,190	27,37,81,705	29,74,64,233	31,25,79,503	29,69,45,584
Charges	„	...	...	3,67,61,360	4,09,70,540	4,22,31,350	5,00,11,481	5,10,72,539	5,28,96,793
FORESTS—									
Area	sq. m.		...	112,608	112,511	208,369	233,651	240,138	—
Revenue	R	...	...	1,49,67,135	1,70,99,380	1,97,70,493	2,66,74,593	2,64,91,486	—
Expenditure	„	...	...	80,63,125	93,32,610	1,11,60,040	1,42,58,521	1,40,63,800	—
Outturn of Forest produce—									
Timber and fuel	c. ft.	...	...	...	...	...	246,334,840	222,146,948	—
Bamboos	No.	...	...	...	...	...	210,173,780	181,393,770	—
Minor produce	R	...	...	...	...	...	55,12,819	65,90,019	—
OPIUM—									
Receipts	„	10,48,00,510	8,94,25,150	7,87,91,820	7,12,39,220	7,65,33,633	8,20,31,694	8,49,07,922	7,86,74,786
Charges	„	2,02,87,570	3,05,76,740	2,18,07,970	2,06,89,410	2,67,88,124	2,83,86,616	2,86,99,372	2,50,41,611
Area under cultivation	Acres	536,282	594,921	501,719	532,272	606,662	613,996	564,585	488,548
Production to August 31	mds.	94,798	121,500	83,099	87,281	89,119	107,228	93,154	71,340
SALT—									
Receipts	R	7,06,27,656	6,32,08,497	8,23,16,832	8,57,13,440	9,05,05,670	6,07,89,821	6,21,28,720	4,60,91,457
Charges	„	36,34,882	42,24,292	46,52,727	61,69,160	64,12,715	67,34,095	67,33,196	66,15,937
Quantity consumed	mds.	27,363,609	31,690,062	33,280,738	34,686,981	35,815,282	38,599,745	40,523,617	42,128,793
Duty	„	6,76,64,790	6,02,48,710	7,98,10,730	8,31,14,370	8,75,57,786	5,73,97,425	5,86,60,095	4,23,86,648
STAMPS—									
Receipts	„	5,24,86,550	3,66,14,210	4,07,20,810	4,72,10,020	5,01,06,562	5,85,10,734	5,99,16,633	6,69,84,756
Charges	„	10,91,140	10,95,710	11,73,390	13,27,250	15,49,190	18,92,767	17,73,838	20,17,115
EXCISE—									
Receipts	„	3,18,79,960	3,98,20,531	4,92,12,736	5,65,36,608	5,91,98,376	8,53,37,424	8,84,56,697	9,36,80,714
Charges	„	9,12,797	11,90,469	17,49,806	21,17,171	25,23,808	38,83,446	40,97,789	46,85,896
PROVINCIAL RATES—									
Revenue	„	...	...	3,49,12,400	3,70,70,950	3,84,40,692	4,19,70,756	3,42,98,652	3,49,90,160
Expenditure	„	...	...	54,040	52,675	5,09,616	5,58,168	4,82,694	4,90,127
CUSTOMS REVENUE—									
From Imports	„	1,77,13,580	43,54,500	79,44,510	3,97,86,452	4,01,42,293	5,00,89,920	5,08,58,776	6,03,38,505
„ Exports	„	71,86,610	74,38,490	92,10,395	92,92,242	84,89,433	1,15,11,257	1,05,31,919	1,02,33,679
INCOME TAX—									
Assessees and collections—									
Incomes, less than R1,000	No.	...	...	274,259	299,790	303,426	(a)30	...	...
	R	...	...	31,39,910	34,51,970	35,20,956	(a)395	...	...
„ less than R2,000	No.	...	...	92,951	109,012	118,277	164,347	167,703	170,053
	R	...	...	25,33,290	29,76,850	32,95,259	42,69,507	43,45,222	44,13,693
„ R2,000 and above	No.	...	...	56,813	65,285	70,923	83,817	87,375	90,777
	R	...	...	90,47,640	1,07,29,310	1,17,16,377	1,42,66,407	1,56,65,621	1,67,69,436
TOTAL (inclusive of interest on securities)	No.	...	...	425,614	476,917	498,686	249,444	255,762	262,068
	R	...	...	1,57,79,390	1,81,67,620	1,96,64,911	1,96,53,498	2,11,71,639	2,22,96,038
TRIBUTES FROM NATIVE STATES.	R	...	...	76,04,210	79,23,010	86,67,349	89,61,451	90,14,790	87,67,795
INTEREST RECEIPTS	„			89,26,309	80,12,670	89,26,309	1,06,06,641	1,09,71,278	1,18,99,960

(a) With effect from the 1st April 1903 the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903. These figures represent the arrears of 1902-03

LAND REVENUE

[TABLES 1 AND 2, PAGES 5 AND 6]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This is a new section shewing the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents nearly a quarter of the total revenue of India, is made up, on the average of the last 5 years, chiefly of receipts under the following heads :—

Ordinary land revenue	about 90 per cent
Assessment of alienated lands less quit-rents	„ 3 per cent
Capitation tax	„ 3 per cent
Fisheries and miscellaneous revenue	„ 4 per cent

Receipts from the sale of proprietary right, waste lands, etc., and recovery of survey and settlement charges amounted to less than 1 per cent. Land revenue due to irrigation amounts to over a crore of rupees and represents about 4½ per cent of the total land revenue, but is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to over 26 crores, of which about 6 crores are contributed by Madras and the United Provinces each, 4 crores by Bombay, 3 crores by Bengal, 2½ crores by the Panjab and Burma each, and a crore and a half each by Eastern Bengal and Assam and the Central Provinces and Berar. This head of revenue is not of rapid growth as the permanent settlement system obtains over the greater part of Bengal, nearly a third of Madras, some districts of the United Provinces, and other scattered tracts.

In 1904-05 there was a general rise in land revenue, the increase being most marked in the Panjab as a result of improved irrigation. Madras and Bombay recorded, however, a small decrease owing to partial failure of the rains.

In 1905-06 the failure of the monsoon produced a sinister effect on the revenue in the Panjab. The injury due to the *rabi* crop in the United Provinces by frost also affected the revenue in that province.

The year 1906-07 was a normal year and land revenue rose by over 1·80 crores, of which Bombay contributed 63 lakhs, Eastern Bengal and Assam 44 lakhs, Madras 43 lakhs, the United Provinces and the Panjab 28 lakhs each. Bengal shewed a falling-off of 34 lakhs.

The falling-off of 1·62 crores in 1907-08 is attributable to the suspensions and remissions which were sanctioned on a very large scale consequent on the prevalence of famine. The remissions and suspensions were largest (*viz.*, a crore) in the United Provinces. Bombay comes next with 34 lakhs, and the Panjab and the Central Provinces account for 20 and 11 lakhs respectively.

Bombay contributes over 96 per cent of the receipts from assessment of alienated lands less quit-rents, and the Panjab about 2 per cent, while the share of Bengal is below 1 per cent.

Nearly the whole of capitation tax is derived from Burma, Eastern Bengal and Assam being the only other province which contributes towards this head to the extent of 2 per cent.

Burma is responsible for more than a half of the fisheries and miscellaneous revenue. Bombay, the Panjab, the United Provinces, and Madras contribute from 5 to 8 lakhs each; Eastern Bengal and Assam, Bengal, the North-West Frontier Province, and the Central Provinces and Berar follow with shares varying from 2 to 4 lakhs each.

Land revenue due to irrigation is derived chiefly from Madras, the Panjab, Bombay, and the United Provinces.

The expenditure on land revenue (including district administration), which shews a gradual tendency to increase from year to year, is about 16 per cent of the receipts and represents 4 per cent of the total expenditure.

The detailed items on the five years' averages are :—

Charges of district Administration	45 per cent
District charges	23 per cent
Allowances to district and village officers	12 per cent
Survey and settlements	11 per cent
Commissions on collections	5 per cent
Management of Government Estates and grazing lands	2 per cent

The expenditure on district administration is the highest in Madras and the United Provinces, both of which are answerable for 38 per cent in equal ratios. Bombay comes next with a share of 15 per cent. Bengal and Burma each account for about 11 per cent, the Central Provinces and Berar for 6 per cent, and Eastern Bengal and Assam is responsible for 5 per cent.

LAND REVENUE—*continued*

Bengal, Eastern Bengal and Assam, Madras, and the Panjab share almost equally over 66 per cent of the expenditure on survey and settlements, the Central Provinces and the United Provinces being jointly debited to the extent of 12 per cent only.

The United Provinces lead with a share of 30 per cent of the expenditure under district charges. Bombay comes next with 20 per cent, Madras is answerable for 16 per cent, the Panjab 12 per cent, and the Central Provinces and Burma about 6 per cent each.

Madras spends nearly 63 per cent in "Allowances to district and village officers," Bombay 20 per cent, and the Central Provinces 16 per cent.

LAND REVENUE

No. 1

STATEMENT shewing LAND REVENUE RECEIPTS (in rupees) in each PROVINCE in each official year, 1903-04 to 1907-08

		Ordinary Land Revenue	Assessment of alienated lands, less quit-rents	Capitation tax	Sale of proprietary right, waste lands, etc.	Fisheries and miscellaneous revenue	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
India, General (a)	1903-04	13,33,997	..	..	1,708	1,36,808	..	14,72,513	..	14,72,513
	1904-05	13,85,452	..	..	824	1,45,096	..	15,31,372	..	15,31,372
	1905-06	11,54,302	..	..	1,228	1,84,950	..	13,40,480	..	13,40,480
	1906-07	13,27,080	..	6,876	837	1,94,950	..	15,29,743	..	15,29,743
	1907-08	13,20,828	..	6,208	2,654	1,74,962	..	15,04,652	..	15,04,652
Central Provinces and Berar	1903-04	1,60,88,176	..	..	22	1,28,231	..	1,62,16,429	..	1,62,16,429
	1904-05	1,69,04,776	..	..	22,825	1,08,233	..	1,70,35,834	..	1,70,35,834
	1905-06	1,68,42,363	..	..	45,724	1,35,629	..	1,70,23,716	..	1,70,23,716
	1906-07	1,68,75,780	..	..	39,190	1,58,336	..	1,70,73,306	..	1,70,73,306
	1907-08	1,57,57,749	..	..	25,707	2,02,595	..	1,59,86,051	..	1,59,86,051
Burma	1903-04	2,09,26,634	..	96,40,341	19,736	46,56,951	..	3,52,43,662	*1,748*	3,52,29,914
	1904-05	2,18,63,864	..	99,38,000	7,698	52,85,135	..	3,70,94,697	*19,216*	3,70,75,481
	1905-06	2,31,15,264	..	96,91,478	1,87,777	53,06,977	..	3,83,01,496	*16,944*	3,82,84,552
	1906-07	2,37,08,678	..	97,24,180	31,147	51,45,677	..	3,86,09,682	*45,191*	3,85,64,491
	1907-08	2,45,96,960	..	88,59,325	48,937	52,42,943	..	3,87,48,165	*29,581*	3,87,18,584
Eastern Bengal and Assam	1903-04	49,31,063	..	..	6,447	5,05,515	..	54,43,025	..	54,43,025
	1904-05	58,72,632	..	..	2,036	4,62,588	..	63,37,256	..	63,37,256
	1905-06(b)	1,42,69,505	5,515	..	2,29,590	5,17,394	68,516	1,50,90,520	..	1,50,90,520
	1906-07	1,86,07,534	9,139	2,26,617	8,572	3,15,746	1,85,058	1,93,52,666	..	1,93,52,666
	1907-08	1,88,10,984	9,211	2,58,039	6,654	3,50,714	7,39,112	2,01,74,744	..	2,01,74,714
Bengal	1903-04	3,96,55,070	87,514	..	7,78,888	2,60,878	2,20,730	4,10,03,080	..	4,10,03,080
	1904-05	3,96,20,329	87,558	..	7,62,288	2,64,793	4,10,597	4,11,45,565	..	4,11,45,565
	1905-06(b)	3,19,67,082	81,672	..	5,80,379	2,40,393	3,03,202	3,31,72,728	..	3,31,72,728
	1906-07	2,85,53,571	78,949	243	95,853	2,09,129	*—92,874*	2,89,04,871	..	2,89,04,871
	1907-08	2,80,85,306	78,011	161	51,422	2,33,429	7,57,391	2,92,05,720	..	2,92,05,720
United Provinces of Agra and Oudh	1903-04	6,39,31,933	..	..	27,762	7,11,305	..	6,46,71,000	*14,13,358*	6,32,57,642
	1904-05	6,39,41,646	..	..	1,473	6,75,308	..	6,46,18,427	*14,64,062*	6,31,54,365
	1905-06	5,97,60,735	..	..	630	6,66,239	..	6,04,27,604	*15,37,392*	5,88,90,212
	1906-07	6,25,28,271	..	..	8,995	6,75,029	..	6,32,12,295	*15,62,148*	6,16,50,147
	1907-08	5,23,87,259	..	..	16,914	6,61,060	..	5,30,65,233	*16,33,384*	5,14,31,849
Panjab	1903-04	2,34,48,899	2,15,446	..	7,93,633	6,93,490	..	2,51,51,468	*18,19,290*	2,33,32,178
	1904-05	2,48,52,598	2,13,454	..	6,21,338	7,04,200	..	2,63,91,590	*22,09,574*	2,41,82,016
	1905-06	2,23,41,428	2,04,025	..	8,77,964	7,29,711	..	2,41,53,128	*19,69,134*	2,21,83,994
	1906-07	2,51,70,213	2,15,154	..	9,52,175	8,58,619	..	2,71,96,161	*23,08,758*	2,48,87,403
	1907-08	2,31,66,047	1,99,261	..	6,77,029	7,94,372	..	2,48,36,729	*23,81,364*	2,24,55,365
North-West Frontier Province	1903-04	17,24,187	4,031	..	..	1,01,631	..	18,29,849	*55,240*	17,74,609
	1904-05	18,56,232	2,759	..	1,056	1,20,399	..	19,80,446	*51,248*	19,29,198
	1905-06	17,78,171	3,591	..	8,852	1,43,201	..	19,33,815	*48,672*	18,85,143
	1906-07	20,13,175	4,779	..	15,543	1,99,247	..	22,32,744	*50,420*	21,82,324
	1907-08	21,33,158	6,189	..	436	2,15,066	..	23,54,849	*52,568*	23,02,281
Madras	1903-04	5,77,11,605	..	..	18,446	28,99,206	..	6,06,29,257	*73,96,400*	5,32,32,857
	1904-05	5,55,74,255	..	..	31,024	26,42,372	..	5,82,47,651	*79,06,481*	5,03,41,170
	1905-06	5,84,09,161	..	..	19,038	28,65,202	..	6,12,93,401	*84,76,297*	5,28,17,104
	1906-07	6,27,32,529	..	..	41,566	4,33,831	..	6,32,07,926	*85,10,604*	5,46,97,322
	1907-08	6,24,17,034	..	..	1,04,335	5,36,888	..	6,30,58,257	*93,49,279*	5,37,08,978
Bombay	1903-04	3,98,29,215	91,71,716	..	..	4,11,692	..	4,94,12,623	*18,59,054*	4,75,53,569
	1904-05	3,37,59,279	90,82,272	..	..	4,34,248	..	4,33,25,859	*17,48,162*	4,15,77,697
	1905-06	3,51,03,667	90,62,351	..	..	5,61,327	..	4,47,27,345	*24,83,248*	4,22,44,097
	1906-07	4,14,85,603	91,26,169	..	..	6,48,337	..	5,12,60,109	*26,27,589*	4,86,32,520
	1907-08	3,80,41,656	94,65,574	..	..	8,03,984	..	4,80,11,214	*21,61,813*	4,58,49,401
TOTAL	1903-04	26,95,80,779	94,78,707	96,40,341	16,46,642	1,05,05,707	2,20,730	30,10,72,906	*1,25,57,090*	28,85,15,816
	1904-05	26,56,31,063	93,86,043	99,38,000	14,50,562	1,08,92,432	4,10,597	29,77,08,697	*1,33,93,743*	28,43,09,954
	1905-06	26,47,41,678	93,57,154	96,91,478	19,51,182	1,13,51,023	3,71,718	29,74,64,233	*1,45,31,687*	28,29,32,546
	1906-07	28,30,02,434	94,34,190	99,57,916	11,93,878	88,98,901	92,184	31,25,79,503	*1,51,04,710*	29 74,74,793
	1907-08	26,67,16,981	94,58,286	91,23,733	9,34,088	92,16,013	14,96,503	29,69,45,584	*1,56,07,989*	28,13,37,595

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies
(b) Variations in the figures are due to the territorial changes in 1905

LAND REVENUE

No. 2

STATEMENT shewing LAND REVENUE EXPENDITURE (in rupees) in each PROVINCE in each official year, 1903-04 to 1907-08

		Charges of District Administration	Survey and settlements	Directorate	District charges	Management of Government estates and grazing lands	Commissions on collections	Allowances to District and Village Officers	Other charges	Total Expenditure
India, General	1903-04	2,65,273	1,46,811	27,347	1,13,419	..	14,695	..	..	5,67,545
	1904-05	2,80,390	1,46,869	10,753	1,18,029	..	15,597	..	..	5,71,038
	1905-06	2,86,578	1,56,484	10,725	1,22,095	..	21,645	..	..	5,97,527
	1906-07	2,91,174	1,81,806	10,261	1,23,974	..	12,262	..	..	6,19,477
	1907-08	2,84,083	2,25,628	11,059	1,24,165	..	21,822	..	..	6,66,757
Central Provinces and Berar	1903-04	14,59,622	2,12,707	73,423	6,21,458	3,691	32,730	8,58,224	..	32,61,860
	1904-05	14,61,816	2,68,980	77,013	6,56,029	40,901	35,179	9,64,397	..	35,04,320
	1905-06	14,73,479	2,82,990	67,639	6,32,239	36,300	35,869	9,87,434	..	35,15,950
	1906-07	11,24,191	2,61,019	69,976	8,24,052	35,038	36,366	9,93,285	..	33,43,930
	1907-08	11,45,644	3,46,034	73,799	9,00,822	58,925	25,277	10,05,973	..	35,51,474
Burma	1903-04	23,37,559	6,23,915	53,449	6,52,428	..	20,27,172	..	..	56,94,523
	1904-05	24,67,964	6,26,431	46,531	6,92,239	..	19,22,893	..	..	57,56,058
	1905-06	24,68,088	7,88,463	..	7,61,142	..	20,62,766	..	..	60,80,459
	1906-07	26,25,842	8,47,236	..	8,25,903	..	19,97,234	..	..	62,96,215
	1907-08	27,20,748	8,53,360	..	8,60,564	..	20,50,432	..	..	64,85,104
Eastern Bengal and Assam	1903-04	5,63,788	1,18,435	51,901	1,73,805	1,279	1,25,432	..	..	10,34,640
	1904-05	6,16,264	1,30,732	46,873	1,70,961	2,372	1,85,314	..	..	11,52,516
	1905-06	10,35,870	3,41,423	43,484	1,91,339	1,44,395	2,35,373	2,127	..	19,94,011
	1906-07	18,43,937	7,43,934	44,519	2,17,896	2,91,892	3,08,684	2,881	..	34,53,743
	1907-08	19,07,779	11,60,792	38,400	2,28,176	3,30,538	3,69,190	4,488	..	40,39,363
Bengal	1903-04	31,66,090	8,94,150	56,756	44,265	6,41,940	1,107	..	..	48,04,308
	1904-05	31,55,583	13,37,324	56,317	40,085	6,71,593	1,107	..	..	52,62,009
	1905-06	29,72,235	16,88,549	63,361	39,189	6,71,928	1,152	..	..	54,36,414
	1906-07	25,80,326	14,12,178	37,634	46,981	4,81,922	1,432	..	..	45,60,473
	1907-08	26,77,175	11,66,875	35,103	2,36,022	5,68,767	1,542	..	..	46,85,484
United Provinces of Agra and Oudh	1903-04	37,12,452	4,28,040	75,987	35,02,434	2,28,317	4,971	-442	32,314	79,84,082
	1904-05	38,24,423	4,71,871	84,665	35,38,653	2,14,168	4,988	..	97,648	82,36,416
	1905-06	39,21,918	4,56,845	1,08,243	35,50,300	2,14,518	4,970	..	1,59,467	84,16,351
	1906-07	40,47,612	3,71,128	1,24,933	35,76,487	2,39,425	4,969	..	79,524	84,44,078
	1907-08	42,69,609	2,76,421	1,30,012	35,87,920	2,58,306	4,960	..	26,549	85,53,777
Panjab	1903-04	18,40,711	7,22,245	41,398	15,49,191	11,668	..	7,172	..	41,72,385
	1904-05	19,87,352	8,37,530	43,544	15,21,026	11,739	..	6,732	..	44,07,923
	1905-06	20,28,840	9,18,247	55,891	15,67,404	12,027	..	8,860	..	45,91,269
	1906-07	20,48,525	10,38,473	63,395	15,43,875	11,672	..	7,548	..	47,13,488
	1907-08	21,16,463	10,76,525	57,572	15,41,702	12,504	..	6,437	..	48,11,203
North-West Frontier Province	1903-04	3,10,650	2,92,488	..	1,38,242	1,581	..	23,717	..	7,66,678
	1904-05	3,15,349	3,37,851	..	1,43,991	2,450	..	20,782	..	8,20,423
	1905-06	3,17,328	2,66,011	..	1,52,011	10,354	..	17,394	..	7,63,098
	1906-07	3,33,970	1,95,983	..	1,55,170	12,301	..	17,617	..	7,15,041
	1907-08	3,46,555	68,401	..	1,55,077	12,517	..	15,861	..	5,98,411
Madras	1903-04	42,06,617	8,66,918	53,107	18,24,318	..	..	36,03,354	62,697	1,06,17,011
	1904-05	42,82,613	9,29,313	77,990	18,93,828	..	..	36,43,887	96,841	1,09,24,972
	1905-06	43,87,572	9,47,541	80,762	19,84,427	..	..	36,92,282	1,00,236	1,11,92,820
	1906-07	43,78,585	9,62,037	57,646	20,62,463	..	..	38,69,549	88,093	1,14,18,373
	1907-08	44,83,066	10,23,555	60,034	21,83,495	..	..	40,35,753	81,542	1,18,67,445
Bombay	1903-04	29,55,088	1,27,847	2,51,683	22,17,158	..	7,030	12,65,297	..	68,24,103
	1904-05	33,40,055	1,10,665	2,66,536	23,72,772	..	5,169	13,11,415	..	74,06,612
	1905-06	32,03,567	1,07,558	3,10,555	24,72,469	..	1,575	13,27,853	..	74,23,582
	1906-07	33,53,361	88,296	2,99,521	24,40,891	..	1,759	13,23,893	..	75,07,721
	1907-08	34,74,297	1,09,850	2,49,297	24,76,092	..	724	13,27,515	..	76,37,775
TOTAL	1903-04	2,08,17,850	44,33,565	6,85,056	1,08,36,718	8,88,476	22,13,137	57,57,322	95,011	4,57,27,135
	1904-05	2,17,31,809	51,98,066	7,09,627	1,11,47,613	9,43,223	21,70,247	59,47,213	1,94,489	4,80,42,287
	1905-06	2,20,95,475	59,54,111	7,40,660	1,14,72,705	10,89,522	23,63,350	60,35,955	2,59,703	5,00,11,481
	1906-07	2,26,27,526	61,02,090	7,07,885	1,18,17,692	10,72,250	23,62,706	62,14,773	1,67,617	5,10,72,539
	1907-08	2,34,25,419	63,07,441	6,55,276	1,22,94,035	12,36,557	24,73,947	63,96,027	1,08,091	5,28,96,793

FORESTS.

[TABLES 1 TO 9, PAGES 9 to 32]

(Compiled from the annual Reviews of Forest Administration in British India by the Inspector General of Forests)

This is a new section compiled for this issue of Statistics of British India.

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest land.

The "Reserves" are forests intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons.

The "Protected" forests may be either in a state of transition to Reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities.

The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Table No. 1 shows all forest lands and proportion thereof to total area in British India in each year from 1887-88 to 1906-07. Out of the 240,138 square miles under State management in 1906-07, which is 24·3 per cent of the total area (987,749 square miles) of British India, 94,037 square miles or 9·5 per cent were reserved, 9,468 or 1 per cent were protected, and the remaining 136,633 or 14 per cent were unclassed.

Table No. 2 shows all forest lands and proportion thereof to whole area in each province in each of the five years ending 1906-07. These provincial statistics show that in 1906-07, the percentage of forest land varied from 1·8 per cent in the North-West Frontier Province and 3·8 per cent in the United Provinces to 31·1 per cent in Eastern Bengal and Assam, 62·1 per cent in the Andamans, and 72·8 per cent in Burma. The largest area of unclassed forests occurs in those Provinces where the population is scantiest; in fact Burma claims 108,965 square miles or 60·8 per cent of the total area under this head, while Eastern Bengal and Assam appropriates the bulk of the balance, *i.e.*, 22,956 square miles or 24·5 per cent.

Table No. 3 shows the progress of working plans in each province and circle in each official year from 1902-03 to 1906-07. Under the Forest Acts the Provincial Government deputes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations, such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1906-07 show that 42,468 square miles or a little over 45 per cent of the area of Reserved forests are worked under regular plans.

The direct value of forests to the State may be gauged by the financial results of their working as shewn in tables Nos. 4 to 7. In 1906-07 the gross revenue collected through the agency of the Department amounted to R2·65 crores and the total expenditure to R1·41 crores, the net revenue being R1·24 crores or R52 per square mile of land under the control of the Forest Department. More than 37 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Bombay and Madras and of the United Provinces and the Central Provinces. The sale of timber and fuel produced R2·03 crores, minor produce R19·50 lakhs, and receipts from grazing R22·04 lakhs. The steady improvement in forest revenue is worthy of note. Between 1887—92 it averaged R1·42 crores. By 1896-97 the quinquennial average had risen to R1·72 crores, by 1901-02 R1·87 crores, and by 1906-07 about R2½ crores. During the same period the expenditure had increased from R81 lakhs to R94 lakhs, R106 lakhs, and R129 lakhs, respectively. The proportion of expenditure to gross revenue was in 1906-07 53 per cent, and of this nearly 41 per cent was spent on administration, 53 per cent on working, protection, and improvement, while about 3·5 per cent was expended on the construction of new Reserves by settlement and on the demarcation and survey operations.

The net revenue of the Indian forests has between 1887—1907 risen from R42 lakhs to R124 lakhs, and the yield of the State forests is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1906-07 the value of these grants amounted to a very low estimate to about 12·9 per cent of the gross revenue collected in the State forests.

Table No. 8 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. The total outturn of timber and fuel from State forests amounted, on an average of the five years ending 1906-07, to 239,773,400 cubic feet, the average outturn per square mile varies considerably in the different Provinces, being dependent on the intensity of working and the density of the population. The yield of bamboos numbered 225,703,200, of these about two-fifths were supplied by Burma; Eastern Bengal and Assam, the

FORESTS—*continued*

Central Provinces, and Madras coming next in the list. The yield of minor produce from State forests was valued in 1906-07 at R65,90,000, the chief items being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrabolams, and other tanning materials.

Table No. 9 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1906-07 over 41,839 square miles, which is 47·2 per cent of total area of reserves. The area closed to grazing amounted to 39,609 square miles, of which over 17,000 were in Burma, where cattle are few and vast tracts of waste land are still available outside Reserves. The area closed to browsers, principally goats, amounted to 19,559 square miles situated chiefly in Bombay and the Central Provinces and Berar. The number of animals grazed were 10,627,000 on payment and 3,145,400 free.

It has also to be noted that there are in India immense forest areas outside the direct control of the British Government, being the property of Native States or of private individuals, the statistics regarding which are not shewn in these tables.

FORESTS

No. 1

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA, in each official year from 1887-88 to 1906-07

	Area in square miles	Forest area, in square miles				Proportion of forest area to whole area
		served	Protected	Unclassed State*	Total	
1887-88	812,709	54,547	25,163	17,676	97,386	11·0
1888-89	814,744	54,323	28,350	18,518	101,191	12·0
1889-90	816,733	56,106	29,784	19,555	105,445	12·0
1890-91	894,059	57,301	35,950	19,357	112,608	13·6
1891-92	894,364	59,743	35,489	19,734	114,966	13·0
1892-93	895,874	66,865	33,083	25,412	125,360	14·0
1893-94	950,792	71,589	7,579	24,680	103,848	10·92
1894-95	950,792	74,271	7,090	31,591	112,952	11·88
1895-96	950,792	76,482	8,347	27,682	112,511	11·82
1896-97	886,240	79,311	9,024	25,582	113,917	12·8
1897-98	946,923	81,414	8,845	29,512	119,771	12·63
1898-99	946,923	84,148	8,483	29,565	122,196	12·88
1899-1900	950,921	86,970	8,089	102,401†	197,460	20·71
1900-01	948,348	88,140	10,488	109,741	208,369	21·97
1901-02	975,912	89,424	9,418	118,037	216,879	22·2
1902-03	966,073	90,750	9,519	116,555	216,824	22·4
1903-04	967,824	91,567	9,865	131,269	232,701	24·0
1904-05	967,255	92,182	9,435	131,324	232,941	24·1
1905-06	970,617	92,496	10,018	131,137	233,651	24·1
1906-07	987,749	94,037	9,468	136,633	240,138	24·3

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

† This large increase is due to the incorporation for the first time of the statistics for Burma

No. 2

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1902-03 to 1906-07

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Bengal	1902-03	152,322	5,961	3,496	4,033	13,490	8·9
	1903-04	152,453	6,014	3,567	4,033	13,614	8·9
	1904-05	116,911	6,049	3,428	3,753	13,230	11·3
	1905-06	115,791	4,260	3,423	..	7,683	6·6
	1906-07	115,768	4,240	2,833	..	7,073	6·1
United Provinces	1902-03	106,149	4,071	30	43	4,144	3·9
	1903-04	105,165	4,048	30	77	4,155	3·9
	1904-05	107,130	4,056	30	73	4,159	3·9
	1905-06	107,127	4,092	30	43	4,165	3·9
	1906-07	107,043	4,091	30	43	4,164	3·8
Panjab	1902-03	97,223	2,294	4,921	2,265	9,480	9·8
	1903-04	97,223	2,456	4,909	1,914	9,279	9·5
	1904-05	97,220	2,357	4,908	1,846	9,111	9·4
	1905-06	97,218	2,357	5,168	1,851	9,376	9·6
	1906-07	97,218	2,332	5,241	1,756	9,329	9·7
Burma	1902-03	162,525	19,708	..	87,985	107,693	66·3
	1903-04	162,530	20,039	..	103,174†	123,213	75·8
	1904-05	162,519	20,412	..	103,203	123,615	76·1
	1905-06	162,508	20,545	..	103,014	123,559	76·0
	1906-07	179,146	21,575	..	108,965	130,540	72·8
Eastern Bengal and Assam	1902-03	48,961	3,778	..	18,300	22,078	45·1
	1903-04	48,961	3,778	..	18,509	22,287	45·5
	1904-05	89,623	3,797	..	19,002	22,799	25·4
	1905-06	93,141	6,009	5	23,125	29,139	31·3
	1906-07	93,771	6,256	5	22,956	29,217	31·1
Central Provinces and Berar	1902-03	104,170	22,840	..	7	22,847	21·9
	1903-04	104,170	22,672	..	4	22,676	21·8
	1904-05	99,222	22,741	..	6	22,747	22·9
	1905-06	100,401	22,126	..	6	22,132	21·0
	1906-07	100,335	21,998	..	4	22,002	21·9

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

† Increase is due to correct computations having been introduced

No. 2—*continued*

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1902-03 to 1906-07—continued

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Coorg	1902-03	1,582	242	39	323	604	38·2
	1903-04	1,582	410	39	121	570	36·0
	1904-05	1,582	410	39	121	570	36·0
	1905-06	1,582	505	..	..	505	32·0
	1906-07	1,582	476	..	30	506	32·0
North-West Frontier Province	1902-03	13,276	234	..	..	234	1·8
	1903-04	13,276	234	..	..	234	1·8
	1904-05	13,277	234	..	..	234	1·8
	1905-06	13,057	234	..	..	234	1·8
	1906-07	13,057	234	..	..	234	1·8
Ajmer	1902-03	2,646	142	..	6	148	5·6
	1903-04	2,646	142	..	6	148	5·6
	1904-05	2,646	142	..	6	148	5·6
	1905-06	2,646	142	..	6	148	5·6
	1906-07	2,646	142	..	6	148	5·6
Baluchistan	1902-03	9,403	203	..	..	203	2·2
	1903-04	9,403	208	..	..	208	2·2
	1904-05	9,403	234	..	..	234	2·5
	1905-06	9,403	264	..	..	264	2·8
	1906-07	9,403	280	..	..	280	2·9

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

FORESTS

No. 2—*concluded*

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1902-03 to 1906-07—concluded

		Area in square miles	Forest area, in square miles				Proportion of forest area of whole area to Province
			Reserved	Protected	Unclassed State*	Total	
Andamans	1902-03	3,143	156	..	1,795	1,951	62·1
	1903-04	3,143	156	..	1,795	1,951	62·1
	1904-05	3,143	156	..	1,795	1,951	62·1
	1905-06	3,143	156	..	1,795	1,951	62·1
	1906-07	3,143	156	..	1,794	1,950	62·1
Total Bengal	1902-03	701,400	59,629	8,486	114,757	182,872	26·1
	1903-04	700,552	60,157	8,545	129,633	198,335	28·3
	1904-05	702,676	60,588	8,405	129,805	198,798	28·3
	1905-06	706,017	60,690	8,626	129,840	199,156	28·2
	1906-07	723,112	61,780	8,199	135,554	205,443	28·4
Madras	1902-03	141,771	17,657	..	1,798	19,455	13·7
	1903-04	144,389	17,923	..	1,636	19,559	13·5
	1904-05	141,678	18,107	..	1,519	19,626	13·8
	1905-06	141,678	18,288	..	1,297	19,585	13·9
	1906-07	141,679	18,541	..	1,079	19,620	13·9
Bombay	1902-03	122,902	13,464	1,033	..	14,497	11·8
	1903-04	122,883	13,487	1,320	..	14,807	12·0
	1904-05	122,901	13,487	1,030	..	14,517	11·8
	1905-06	122,922	13,518	1,392	..	14,910	11·8
	1906-07	122,958	13,716	1,359	..	15,075	12·2
GRAND TOTAL	1902-03	966,078	90,750	9,519	116,555	216,824	22·4
	1903-04	967,824	91,567	9,865	131,269	232,701	24·0
	1904-05	967,255	92,182	9,435	131,324	232,941	24·1
	1905-06	970,617	92,496	10,018	131,137	233,651	24·1
	1906-07	987,749	94,037	9,468	136,633	240,138	24·3

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

No. 3

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1902-03 to 1906-07

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal	1902-03	4,295	950	8,245	13,490
	1903-04	4,394	1,328	7,892	13,614
	1904-05	5,234	578	7,418	13,230
	1905-06	5,122	251	2,310	7,683
	1906-07	5,093	295	1,685	7,073
United Provinces—					
Eastern Circle*	1902-03	1,581	..	367	1,948
	1903-04	1,567	18	363	1,948
	1904-05	1,585	..	363	1,948
	1905-06	1,460	355	341	2,156
	1906-07	1,460	355	340	2,155
Western Circle†	1902-03	2,184	..	12	2,196
	1903-04	2,161	73	12	2,207
	1904-05	2,239	6	16	2,211
	1905-06	1,858	78	73	2,009
	1906-07	1,858	78	73	2,009
Total United Provinces	1902-03	3,765	..	379	4,144
	1903-04	3,728	91	375	4,155
	1904-05	3,824	6	379	4,159
	1905-06	3,318	433	414	4,165
	1906-07	3,318	433	413	4,164
Panjab	1902-03	2,643	1,045	5,792	9,480
	1903-04	2,606	1,665	5,007	9,279
	1904-05	3,836	435	4,840	9,111
	1905-06	4,145	367	4,865	9,377
	1906-07	4,145	362	4,822	9,329
Burma—					
Pegu Circle	1902-03	1,019	195	15,437	16,651
	1903-04	1,019	536	14,319	26,558
	1904-05	1,102	570	23,953	25,625
	1905-06	1,540	133	23,933	25,606
	1906-07	1,672	..	30,116	31,788

* Until 1904-05 the figures relate to "Central Circle"

† " " " " "Oudh" and "School" Circle

No. 3—*continued*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1902-03 to 1906-07—continued

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Burma—*continued*					
Tenasserim Circle	1902-03	738	823	32,443	34,004
	1903-04	1,187	810	29,670	31,668
	1904-05	1,187	860	29,620	31,667
	1905-06	1,187	860	29,620	31,667
	1906-07	1,187	866	29,605	31,658
Northern Circle	1902-03	36	..	19,647	19,683
	1903-04	36	..	27,596	27,632
	1904-05	36	288	27,617	27,941
	1905-06	36	586	27,282	27,904
	1906-07	38	716	27,958	28,712
Southern Circle	1902-03	731	581	36,043	37,355
	1903-04	1,024	661	35,670	37,355
	1904-05	1,063	1,021	36,297	38,382
	1905-06	1,311	988	36,082	38,381
	1906-07	1,311	1,443	35,628	38,382
Total Burma	1902-03	2,524	1,599	103,570	107,693
	1903-04	3,266	2,007	107,255	123,213
	1904-05	3,388	2,739	117,487	123,615
	1905-06	4,074	2,567	116,917	123,558
	1906-07	4,208	3,025	123,307	130,540
Eastern Bengal and Assam	1902-03	533	1	21,544	22,078
	1903-04	533	1	3,244	22,287
	1904-05	597	1	3,199	22,799
	1905-06	1,101	4	28,034	29,139
	1906-07	1,103	199	27,915	29,217
Central Provinces—					
Northern Circle	1902-03	3,795	2,361	3,291	9,447
	1903-04	3,784	2,560	1,426	9,248
	1904-05	4,978	1,925	1,555	8,845
	1905-06	5,075	927	2,845	8,847
	1906-07	4,120	939	2,316	7,375

No. 3—*continued*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1902-03 to 1906-07—continued

PROVINCE AND CIRCLE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Central Provinces—					
Southern Circle	1902-03	7,175	188	2,094	9,457
	1903-04	4,977	182	600	9,486
	1904-05	3,459	690	441	7,299
	1905-06	3,282	800	2,798	6,880
	1906-07	5,538	57	2,021	7,616
Berar	1902-03	725	828	2,390	3,943
	1903-04	725	828	2,388	3,942
	1904-05	1,608	..	4,579	6,603
	1905-06	1,608	..	4,797	6,405
	1906-07	2,189	..	4,822	7,011
Total Central Provinces and Berar	1902-03	11,695	3,377	7,775	22,847
	1903-04	9,486	3,570	4,414	22,676
	1904-05	10,045	1,715	6,575	22,747
	1905-06	9,965	1,727	10,440	22,132
	1906-07	11,847	996	9,159	22,002
Coorg	1902-03	178	22	404	604
	1903-04	178	..	392	570
	1904-05	178	..	392	570
	1905-06	178	..	327	505
	1906-07	178	..	328	506
North-West Frontier Province	1902-03	76	82	76	234
	1903-04	76	158	..	234
	1904-05	76	158	..	234
	1905-06	123	111	..	234
	1906-07	184	50*	..	234
Ajmer	1902-03	142	..	6	148
	1903-04	140	..	8	148
	1904-05	140	..	8	148
	1905-06	140	..	8	148
	1906-07	140	..	8	148
Baluchistan	1902-03	..	..	203	203
	1903-04	..	..	208	208
	1904-05	..	..	..	234
	1905-06	..	..	264	264
	1906-07	..	..	280	280

No. 3—*continued*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1902-03 to 1906-07—continued

PROVINCE AND CIRCLE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Andamans	1902-03	..	..	1,951	1,951
	1903-04	..	..	1,951	1,951
	1904-05	..	..	1,951	1,951
	1905-06	..	..	1,951	1,951
	1906-07	..	317	1,633	1,950
Total Bengal	1902-03	25,851	7,076	149,945	182,872
	1903-04	24,407	8,820	130,747	198,335
	1904-05	27,318	5,632	142,249	198,798
	1905-06	28,166	5,460	165,530	199,156
	1906-07	30,216	5,677	169,550	205,443
Madras—					
Northern Circle	1902-03	616	1,120	4,999	6,735
	1903-04	1,325	1,226	4,268	6,819
	1904-05	1,809	1,202	3,825	6,836
	1905-06	1,810	1,256	3,761	6,827
	1906-07	2,308	1,053	3,479	6,840
Central Circle	1902-03	1,272	2,139	3,871	7,282
	1903-04	1,635	2,563	3,067	7,265
	1904-05	2,181	1,921	3,152	7,254
	1905-06	2,291	1,734	3,225	7,250
	1906-07	2,177	2,195	2,892	7,264
Southern Circle	1902-03	2,105	57	3,276	5,438
	1903-04	2,143	..	3,332	5,475
	1904-05	2,134	358	3,044	5,536
	1905-06	2,139	632	2,737	5,508
	1906-07	2,167	803	2,546	5,516
Total Madras	1902-03	3,993	3,316	12,146	19,455
	1903-04	5,103	3,789	10,667	19,559
	1904-05	6,124	3,481	10,021	19,626
	1905-06	6,240	3,622	9,723	19,585
	1906-07	6,652	4,051	8,917	19,620
Bombay—					
Northern Circle	1902-03	1,278	..	840	2,118
	1903-04	1,285	144	238	2,319
	1904-05	1,359	63	724	2,146
	1905-06	1,369	63	677	2,109
	1906-07	1,788	65	708	2,561

No. 3—*concluded*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1902-03 to 1906-07—concluded

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bombay—*continued*					
Central Circle	1902-03	889	1,086	4,294	6,269
	1903-04	1,385	1,268	2,582	6,358
	1904-05	1,542	1,267	2,466	6,357
	1905-06	2,277	557	2,342	5,176
	1906-07	2,280	562	2,254	5,096
Southern Circle	1902-03	889	624	3,544	5,057
	1903-04	889	545	3,629	5,093
	1904-05	1,623	597	3,325	4,947
	1905-06	1,259	302	3,389	4,950
	1906-07	921	286	3,383	4,590
Sind Circle	1902-03	364	661	27	1,052
	1903-04	611	421	35	1,067
	1904-05	611	421	36	1,067
	1905-06	611	421	39	1,091
	1906-07	611	421	40	1,089
Total Bombay	1902-03	3,420	2,371	8,705	14,497
	1903-04	4,170	2,378	6,484	14,807
	1904-05	4,535	2,348	6,551	14,517
	1905-06	5,516	1,343	6,447	13,326
	1906-07	5,600	1,334	6,385	13,336
Grand Total	1902-03	33,264	12,763	170,796	216,824
	1903-04	33,680	14,987	147,898	232,701
	1904-05	37,977	11,461	158,821	232,941
	1905-06	39,922	10,425	181,700	232,067
	1906-07	42,468	11,062	184,852	238,399

No. 4

STATEMENT shewing the GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA, in each official year from 1887-88 to 1906-07

	Gross Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Department
	₹	₹	₹	Per cent	₹
1887-88	1,16,48,288	74,48,366	41,99,922	36·1	43
1888-89	1,38,98,451	81,29,761	57,68,690	41·5	57
1889-90	1,53,03,572	80,12,518	72,91,054	47·6	69
1890-91	1,49,67,135	80,63,125	69,04,010	46·1	61
1891-92	1,54,17,010	86,94,182	67,22,828	43·6	58
1892-93	1,63,44,340	89,06,230	74,38,110	45·5	63
1893-94	1,77,13,020	93,40,700	83,72,320	47·3	80
1894-95	1,67,88,880	93,73,290	74,15,590	44·2	65
1895-96	1,70,99,380	93,32,610	77,66,770	45·4	69
1896-97	1,78,56,510	1,00,45,150	78,11,360	43·7	69
1897-98	1,77,95,490	1,01,95,730	75,99,760	42·7	63
1898-99	1,90,38,520	1,00,33,920	90,04,600	47·3	74
1899-1900	1,90,09,610	1,10,24,680	79,84,930	42·0	40
1900-01	1,97,70,493	1,11,60,040	86,10,453	43·5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39·7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42·2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45·2	43
1904-05	2,40,29,950	1,29,67,856	1,10,62,094	46·0	47
1905-06	2,66,74,593	1,42,58,521	1,24,16,072	46·5	50
1906-07	2,64,91,486	1,40,63,800	1,24,27,686	46·9	52

No. 5

STATEMENT shewing the details of REVENUE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1887-88 to 1906-07

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	TOTAL	Estimated value of forest produce given away free	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
1887-88	1,10,93,004	2,10,109	(a)	(a)	1,03,653	2,41,522	1,16,48,288	(a)	1,16,48,288
1888-89	1,33,17,555	2,13,657	(a)	(a)	1,14,187	2,53,052	1,38,98,451	(a)	1,38,98,451
1889-90	1,17,11,838	13,63,716	(a)	16,89,708	2,25,591	3,12,719	1,53,03,572	(a)	1,53,03,572
1890-91	1,11,78,510	15,03,187	(a)	17,35,157	2,63,014	2,87,267	1,49,67,135	(a)	1,49,67,135
1891-92	1,12,46,538	15,35,065	(a)	19,66,506	2,84,393	3,94,508	1,54,17,010	(a)	1,54,17,010
1892-93	1,23,78,880	13,65,910	(a)	18,02,970	3,85,690	4,10,890	1,63,44,340	(a)	1,63,44,340
1893-94	1,39,54,230	15,08,770	(a)	14,65,320	4,17,320	3,67,380	1,77,13,020	(a)	1,77,13,020
1894-95	1,23,57,050	13,42,060	7,25,820	15,71,410	3,82,540	4,10,000	1,67,88,880	59,48,805	2,27,37,685
1895-96	1,25,60,550	15,27,530	6,73,810	15,56,040	3,43,040	4,38,410	1,70,99,380	36,00,650	2,07,00,030
1896-97	1,34,19,420	14,01,590	5,63,460	15,99,840	3,87,900	4,84,300	1,78,56,510	37,46,500	2,16,03,010
1897-98	1,37,39,530	12,04,160	5,71,200	13,51,350	3,52,410	5,76,840	1,77,95,490	34,90,200	2,12,85,690
1898-99	1,46,96,670	12,10,860	7,21,680	14,32,690	3,72,340	6,04,280	1,90,38,520	31,63,044	2,22,01,564
1899-1900	1,43,98,580	16,34,510	6,12,600	14,69,500	4,32,780	4,61,640	1,90,09,610	26,59,506	2,16,69,116
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,452	4,03,154	5,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,449	12,87,401	7,05,051	14,41,506	4,01,647	5,34,661	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,80,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,957	2,27,93,497
1903-04	1,76,19,219	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	18,28,545	4,69,603	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,666
1906-07	2,03,42,597	19,49,606	7,84,881	22,03,574	4,36,315	7,74,513	2 64,91,486	34,05,432	2,93,96,918

(a) Information not available

No. 6

STATEMENT shewing the details of EXPENDITURE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1887-88 to 1906-07

	Establishment	Extraction	Roads and buildings	Fire-protection	Cultural operations	Live-stock, stores, and plant	Working-plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	TOTAL
	R	R	R	R	R	R	R	R	R	R	R
1887-88 . .	32,77,636	27,51,751	2,57,529	(a)	(a)	1,66,274	(a)	1,22,992	7,57,915	1,14,269	74,48,366
1888-89 . .	33,97,928	24,88,957	2,93,517	(a)	(a)	2,69,727	(a)	1,12,714	9,20,703	6,46,215	81,29,761
1889-90 . .	34,49,257	28,44,171	2,83,829	1,79,083	2,87,528	1,90,544	45,143	1,04,869	4,93,771	1,34,323	80,12,518
1890-91 . .	35,51,128	25,97,082	2,89,308	2,07,922	2,90,189	1,99,328	60,604	1,11,465	5,53,899	2,02,200	80,63,125
1891-92 . .	36,63,613	28,85,611	3,13,365	2,40,096	3,26,905	2,50,124	29,605	1,14,369	6,59,747	2,10,747	86,94,182
1892-93 . .	39,56,356	26,79,680	3,78,550	2,38,640	3,38,970	2,43,060	46,910	1,37,400	6,51,380	2,35,344	89,06,230
1893-94 . .	41,69,774	29,03,810	4,51,470	2,64,660	3,24,260	2,04,530	56,420	1,16,270	6,39,490	2,20,016	93,40,700
1894-95 . .	44,27,921	27,18,810	4,07,620	2,69,990	3,09,640	2,18,250	56,980	1,78,560	6,12,280	1,73,239	93,73,290
1895-96 .	45,43,374	25,28,410	4,30,820	2,74,290	3,68,070	1,99,640	66,800	1,57,620	5,83,980	1,79,606	93,32,610
1896-97 . .	46,02,654	29,76,020	4,77,400	3,09,340	3,79,870	2,40,230	67,930	1,41,510	6,61,190	1,89,006	1,00,45,150
1897-98 . .	48,30,900	29,06,920	4,85,030	3,13,600	3,60,200	2,47,490	72,920	1,40,150	6,42,980	1,95,540	1,01,95,730
1898-99 . .	48,76,150	28,34,810	4,56,430	3,23,570	3,35,890	2,43,820	74,390	1,25,620	5,76,680	1,86,560	1,00,33,920
1899-1900 . .	49,98,480	33,75,930	4,26,750	3,33,700	3,19,220	3,43,020	69,790	3,36,600	5,81,260	2,39,930	1,10,24,680
1900-01 . .	50,98,037	35,63,774	4,54,649	3,57,998	3,24,216	3,33,913	67,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . .	51,31,932	29,99,495	5,18,480	4,11,496	3,58,438	3,19,933	60,573	2,06,880	5,32,537	2,06,624	1,07,46,388
1902-03 . .	52,29,771	33,20,368	5,51,752	4,29,210	3,71,676	3,45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . .	54,17,263	38,41,702	7,46,526	5,23,877	4,35,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,67,856
1905-06 . .	55,62,069	44,34,528	8,63,004	5,77,787	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,541	90,513	7,90,940	4,85,653	3,68,932	1,40,63,800

(a) Information not available

No. 7

Statement showing Revenue Expenditure and surplus of the Forest Department throughout British India

No. 7

STATEMENT shewing the REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout

(I) REVENUE

PROVINCE	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
	R	R	R	R	R	R	R	R	R	R
Imperial *	4,847	4,017	4,759	6,370	6,688	5,240	2,860	4,980	2,690	4,100
Bengal	6,57,794	6,76,907	7,68,718	7,27,392	7,89,553	7,44,880	8,01,610	7,95,670	9,18,710	13,70,850
United Provinces . . .	12,47,454	14,62,802	17,14,159	16,37,879	17,31,514	16,52,540	17,09,860	16,58,250	16,01,340	16,44,820
Panjab	7,86,936	10,45,768	9,21,713	8,34,370	10,20,074	8,12,630	9,18,300	10,32,430	10,14,500	11,07,720
Burma (Lower) . . .	22,18,897	26,09,305	31,34,716	26,77,671	28,58,114	35,83,370	34,89,350	32,74,200	34,14,550	38,18,270
Burma (Upper) . . .	2,96,876	15,79,928	18,06,070	16,44,297	13,27,300	20,76,630	22,95,750	21,62,580	22,81,280	25,60,680
Eastern Bengal and Assam .	2,67,312	3,03,882	3,79,498	3,26,793	3,36,129	3,82,830	4,88,500	4,35,090	4,25,030	4,36,440
Central Provinces . . .	10,93,369	11,80,405	11,56,181	12,13,461	13,59,900	12,30,850	11,34,480	10,08,630	9,96,940	7,73,320
Coorg	1,27,028	1,36,183	92,753	1,35,561	1,82,897	1,80,680	1,73,790	1,53,050	1,35,250	93,000
North-West Frontier . .	..	..	..	..	..	..	..	..	..	..
Ajmer	14,293	13,574	11,592	15,266	19,799	14,890	14,620	12,840	15,640	12,370
Andamans	1,04,062	1,06,075	1,02,195	1,58,326	2,72,338	3,60,490	4,41,790	1,14,530	1,32,120	3,62,370
Forest Schools . . .	777	449	1,237	1,184	1,788	1,980	1,990	2,790	4,310	2,850
Forest Surveys (Imperial) . .	40	315	220	2,104	257	520	240	80	510	400
Total .	68,19,685	91,19,610	1,01,53,811	93,80,674	99,06,351	1,10,47,530	1,14,67,960	1,06,55,120	1,09,42,870	1,19,87,190
Madras	13,74,920	15,15,006	15,57,627	17,95,408	16,94,216	15,77,210	19,47,180	18,94,030	21,10,570	23,03,330
Bombay	30,32,577	28,50,190	31,37,696	32,88,220	32,84,649	32,69,550	37,94,350	37,50,030	35,36,670	30,32,710
Total (British India) .	1,12,27,182	1,34,84,806	1,48,49,134	1,44,64,302	1,48,58,216	1,58,94,290	1,72,09,490	1,62,90,180	1,65,90,110	1,73,23,230
Berar	4,06,447	4,07,977	4,40,541	4,87,109	5,11,185	4,31,020	4,82,800	4,73,400	4,94,340	5,17,820
Forest Surveys (Berar) . .	596	..	..	..	..	..	..	..	..	..
Baluchistan	14,063	5,668	13,897	15,724	20,609	19,030	20,730	16,300	14,930	15,460
GRAND TOTAL .	1,16,48,288	1,38,98,451	1,53,03,572	1,49,67,135	1,54,17,010	1,63,44,340	1,77,13,020	1,67,88,880	5,99,380	1,78,56,510

* Includes certain home receipts and undistributable and petty local items

BRITISH INDIA during each of the FINANCIAL years from 1887-88 to 1906-07

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	PROVINCE
R	R	R	R	R	R	R	R	R	R	
19,130	17,540	6,090	2,463	3,484	3,659	7,455	3,768	7,255	..	Imperial*
11,89,280	9,72,310	11,38,910	12,33,339	12,92,237	12,56,247	10,65,523	11,67,472	11,18,542	10,65,859	Bengal
13,86,670	15,68,040	16,14,740	15,65,468	17,15,508	20,25,324	22,80,446	23,97,318	24,33,428	25,02,664	United Provin es
10,68,470	14,74,430	14,00,770	13,50,842	14,47,558	15,86,408	17,17,797	18,74,443	17,81,653	66,05,284	Panjab
40,86,200	42,22,960	43,05,230	45,43,363	36,06,453	37,22,602	49,23,247	54,85,700	65,21,706	56,50,086	Burma (Lower)
31,29,060	41,27,930	35,06,820	35,11,081	22,67,485	30,16,451	33,45,288	34,74,056	38,08,163	41,62,433	Burma (Upper)
3,84,820	3,98,180	5,68,100	5,49,521	5,12,963	5,80,200	6,75,732	8,15,677	11,06,096	13,29,592	Eastern Bengal and Assam
7,80,050	9,95,100	8,19,260	9,63,062	11,15,723	16,84,428	19,98,032	20,13,459	24,49,131	24,01,159	Central Provinces
1,30,910	1,55,070	1,62,410	1,37,596	1,70,242	1,90,730	2,24,031	1,93,987	2,45,419	2,35,909	Coorg
..	..	..	..	13,012	1,01,123	1,01,833	90,991	1,28,529	1,83,214	North-West Frontier
15,540	14,420	10,270	10,646	6,868	9,736	13,884	17,297	15,002	18,335	Ajmer
4,33,710	2,29,460	2,60,600	2,77,886	2,66,903	3,26,035	4,32,381	6,20,796	5,82,511	6,07,027	Andamans
2,890	2,360	3,210	3,697	3,545	3,252	3,033	3,557	3,080	4,579	Forest Schools
220	290	420	327	473	3,034	431	..	..	..	Forest Surveys (Imperial)
1,26,26,950	1,41,78,090	1,37,96,880	1,41,49,286	1,24,22,451	1,45,09,229	1,67,89,118	1,81,57,621	2,02,00,515	1,97,57,143	Total
21,36,490	21,10,520	23,02,290	23,40,170	25,43,430	26,13,819	26,57,727	28,29,216	29,67,604	32,90,569	Madras
26,16,660	22,95,150	24,15,200	29,61,529	23,79,729	23,29,156	27,51,539	30,20,558	34,84,993	34,22,481	Bombay
1,73,80,100	1,85,83,760	1,85,14,320	1,94,50,985	1,73,45,610	1,94,52,204	2,21,98,384	2,40,07,395	2,66,53,112	2,64,70,291	Total (British India)
4,00,350	4,39,840	4,78,230	3,02,552	4,63,393	†	†	†	†	†	Bera
..	..	..	..	..	..	†	†	†	†	Forest Surveys (Berar)
15,040	14,920	17,060	16,956	14,712	19,336	18,363	22,555	21,481	21,195	Baluchistan
1,77,95,490	1,90,38,520	1,90,09,610	1,97,70,493	1,78,23,715	1,94,71,540	2,22,16,747	2,40,29,950	2,66,74,593	2,64,91,486	GRAND TOTAL

† Amalgamated with the Central Provinces

No. 7—*continued*

STATEMENT shewing the REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT

(II) EXPENDITURE

PROVINCE	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
	R	R	R	R	R	R	R	R	R	R
Imperial*	78,626	86,199	81,311	85,414	65,788	1,07,270	80,840	84,950	80,410	78,960
Bengal	3,90,368	3,76,270	3,98,150	4,14,004	4,22,930	3,81,610	4,04,040	3,97,390	4,66,070	6,90,040
United Provinces	8,30,748	8,44,544	9,63,151	9,19,195	9,58,211	9,28,540	9,63,020	9,36,310	9,42,860	9,06,040
Panjab	6,77,012	5,93,885	6,45,855	6,53,041	6,40,275	6,56,270	6,36,430	7,22,120	6,78,420	7,23,300
Burma (Lower)	10,32,694	12,31,944	13,32,844	10,86,474	13,25,121	13,63,250	13,41,640	13,78,230	13,67,740	15,03,200
Burma (Upper)	1,21,152	7,85,129	2,73,800	3,02,315	3,73,859	4,41,750	5,20,860	5,59,760	8,75,860	6,25,830
Eastern Bengal and Assam	2,26,892	2,09,905	2,57,129	2,83,852	2,67,525	2,64,070	2,68,220	2,72,010	2,86,140	2,82,010
Central Provinces	5,52,939	6,68,697	6,96,445	7,35,554	8,03,915	8,51,400	9,32,190	9,76,060	9,82,240	9,50,990
Coorg	72,629	80,175	72,420	65,818	86,860	73,090	86,890	86,140	85,840	71,630
North-West Frontier	..	..	..	..	..	..	..	..	..	..
Ajmer	18,897	15,676	12,701	12,720	13,986	15,000	15,900	14,900	15,730	22,010
Andamans	62,679	57,295	94,975	1,30,052	1,79,909	2,31,210	2,44,550	1,22,780	1,02,020	3,16,600
Forest School	33,129	32,961	29,646	35,191	44,347	50,400	65,530	65,980	67,950	67,380
Forest Surveys (Imperial)	32,868	22,164	21,188	24,324	26,882	22,160	27,900	29,840	29,950	31,970
Total	41,31,533	50,04,844	48,79,615	47,47,954	52,09,608	53,86,020	55,88,010	56,26,470	56,41,330	62,70,050
Madras	11,29,212	12,20,794	11,61,237	12,46,913	13,24,254	13,30,390	13,62,770	13,86,250	14,45,610	15,34,300
Bombay	19,44,005	16,93,962	17,70,691	18,69,887	19,31,457	19,04,970	21,71,940	20,67,920	19,58,390	19,69,160
Total (British India)	72,04,750	79,19,600	78,11,543	78,64,754	84,65,319	86,21,380	90,22,720	90,80,740	90,45,330	97,73,510
Berar	1,83,765	1,70,212	1,76,549	1,68,921	1,98,366	2,29,230	2,54,250	2,51,640	2,45,510	2,41,870
Forest Surveys (Berar)	42,098	23,955	6,464	..	..	..	..	..	..	..
Baluchistan	17,753	15,994	17,962	29,450	30,497	55,620	63,730	40,910	41,770	29,770
GRAND TOTAL	74,48,366	81,29,761	80,12,518	80,63,125	86,94,182	89,06,230	93,40,700	93,73,290	93,32,610	1,00,45,150

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items

throughout BRITISH INDIA during each of the FINANCIAL years from 1887-88 to 1906-07—continued

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	PROVINCE
R	R	R	R	R	R	R	R	R	R	
84,300	85,460	96,550	88,578	79,539	85,017	89,345	83,058	83,767	95,472	Imperial*
6,53,440	4,86,320	5,45,210	5,70,806	6,57,131	6,38,014	7,03,508	6,88,589	5,98,599	6,33,386	Bengal
9,17,850	9,72,030	9,42,380	9,63,439	10,08,739	10,13,998	10,81,438	13,91,583	14,05,182	13,06,651	United Provinces
7,71,940	8,55,340	12,11,460	8,87,343	9,38,335	9,60,095	11,56,415	10,12,354	12,63,664	11,44,403	Panjab
14,04,110	15,29,570	15,01,470	15,24,766	14,26,486	15,53,753	20,30,397	20,06,666	24,49,352	22,21,068	Burma (Lower)
7,92,500	8,96,620	9,45,970	11,29,951	12,20,021	13,36,510	13,22,007	14,40,258	14,88,711	14,38,685	Burma (Upper)
2,88,830	3,05,360	3,57,140	3,47,970	3,29,112	3,27,419	4,25,484	5,03,656	5,93,910	7,67,860	Eastern Bengal and Assam
9,21,440	8,71,330	10,41,440	9,30,763	9,75,217	12,57,288	12,80,966	13,20,615	13,07,158	13,42,878	Central Provinces
87,020	80,100	74,220	70,905	82,333	89,437	92,191	83,320	95,748	1,02,855	Coorg
..	..	..	..	19,510	54,086	60,803	74,958	95,258	93,650	North-West Frontier
14,670	16,300	15,350	16,782	15,927	16,377	16,680	18,641	17,131	16,715	Ajmer
2,47,340	1,38,400	1,40,940	1,40,137	2,04,667	2,81,702	2,66,121	3,42,431	3,35,985	2,95,136	Andamans
60,920	68,370	73,550	71,238	76,290	66,338	59,339	61,424	80,669	1,37,486	Forest School
33,950	33,970	33,980	33,991	33,730	32,985	33,935	28,229	30,044	30,399	Forest Surveys (Imperial)
62,78,310	63,34,170	69,79,660	67,71,671	70,66,987	77,14,098	86,13,429	90,53,282	98,40,083	95,66,635	Total
15,72,850	15,94,670	16,53,530	17,15,431	17,09,554	18,35,552	17,50,930	19,36,098	22,66,602	24,80,660	Madras
20,73,190	18,39,250	21,28,430	24,08,581	17,19,680	16,76,441	17,75,937	19,03,804	21,26,093	19,90,183	Bombay
99,24,350	97,68,090	1,07,61,620	1,08,95,683	1,04,96,221	1,12 26,091	1,21,45,296	1,29,43,184	1,42,33,778	1,40,37,478	Total (British India)
2,34,050	2,33,070	2,34,380	2,35,103	2,26,687	†	†	†	†	†	Berar
..	..	..	..	..	..	..	..	..	..	Forest Surveys (Berar)
27,330	27,760	28,680	29,254	24,480	23,240	21,697	24,672	25,743	26,322	Baluchistan
1,01,95,730	1,00,33,920	1,10,24,680	1,11,60,040	1,07,46,388	1,12,49,331	1,21,66,993	1,29,67,856	1,42,58,521	1,40,63,800	GRAND TOTAL

† Amalgamated with the Central Provinces

No. 7—*continued*

STATEMENT shewing the REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT

(III) SURPLUS

PROVINCE	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
	R	R	R	R	R	R	R	R	R	R
Imperial*	—73,779	—82,182	—76,552	—79,044	—59,100	—1,02,030	—78,160	—79,970	—77,720	—74,860
Bengal	2,67,426	3,00,637	3,70,568	3,13,388	3,66,623	3,63,270	3,97,570	3,98,280	4,52,640	6,80,810
United Provinces	4,16,706	6,18,258	7,51,008	7,18,684	7,73,303	7,24,000	7,46,840	7,21,940	6,58,480	5,38,430
Panjab	1,09,024	4,51,883	2,75,858	1,81,329	3,79,799	1,56,360	2,76,870	3,10,310	3,36,080	3,84,420
Burma (Lower)	11,86,203	13,77,361	18,01,872	15,91,197	15,32,993	22,20,120	21,47,710	18,95,970	20,56,810	23,14,980
Burma (Upper)	1,75,724	7,94,799	15,32,270	13,41,982	9,53,441	16,34,880	17,74,890	16,22,820	17,05,420	19,35,150
Eastern Bengal and Assam	40,420	93,977	1,22,369	42,941	68,604	1,18,760	2,20,280	1,63,080	1,38,890	1,54,430
Central Provinces	5,40,430	5,11,708	4,59,736	4,77,907	5,55,985	3,79,450	2,02,290	32,570	44,600	1,77,670
Coorg	54,399	26,008	20,333	69,743	96,037	1,07,598	86,900	66,910	49,410	21,370
North-West Frontier	..	..	..	..	..	..	..	..	..	..
Ajmer	—4,604	—2,102	—1,109	2,546	5,818	—110	—1,280	—2,060	—90	—9,640
Andamans	41,383	48,780	67,220	28,274	92,429	1,29,280	1,97,240	—8,250	80,100	45,770
Forest School	—32,352	—32,512	—28,409	—34,007	—42,559	—48,420	—63,540	—61,190	—63,640	—64,530
Forest Surveys (Imperial)	—32,828	—21,849	—20,968	—22,220	—26,625	—21,640	—27,660	—29,760	—29,440	—31,570
Total	26,88,152	41,14,766	52,74,196	46,32,729	46,96,743	56,61,510	58,70,950	50,28,650	53,01,540	57,17,140
Madras	2,45,708	2,94,212	3,06,390	5,48,495	3,69,962	2,46,820	5,84,410	5,07,680	6,64,960	7,69,030
Bombay	10,88,572	11,56,228	13,67,005	14,18,333	13,53,192	13,64,580	17,22,410	16,82,110	15,78,280	20,68,550
Total (British India)	40,22,432	55,65,206	70,37,591	65,99,548	64,19,897	72,72,910	81,86,770	72,18,440	75,44,780	85,49,720
Berar	2,22,682	2,37,765	2,63,992	3,18,188	3,12,819	2,01,790	2,28,550	2,21,760	2,48,830	2,75,950
Forest Surveys (Berar)	—47,502	—23,955	— 6,464	..	..	..	..	..	..	..
Baluchistan	—3,090	—10,326	—4,065	—13,726	—9,888	—36,590	—48,000	—24,610	—26,840	—14,310
GRAND TOTAL	41,99,922	57,68,690	72,91,054	69,04,010	67,22,828	74,38,110	83,72,320	74,15,590	77,66,770	78,11,360

* Includes pay of the Inspector-General of Forests, certain home charges, and undistributable and petty local items

throughout BRITISH INDIA during each of the FINANCIAL years from 1887-88 to 1906-07—concluded

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	PROVINCE
R	R	R	R	R	R	R	R	R	R	
—65,170	—67,920	—90,460	—81,115	—76,056	—81,358	—81,890	—79,290	—76,512	—95,472	Imperial *
5,35,840	4,85,990	5,93,700	6,62,533	6,38,106	6,18,233	3,62,015	4,78,883	5,25,033	4,32,473	Bengal
4,68,820	5,96,090	6,72,360	5,02,824	7,06,769	10,11,326	11,99,008	10,06,735	10,28,246	11,96,013	United Provinces
2,96,530	6,19,010	1,89,310	4,63,499	5,09,223	6,26,313	5,61,382	3,62,089	5,17,989	4,60,881	Panjab
26,82,090	26,93,390	28,93,760	30,18,597	21,80,017	21,68,849	23,92,850	34,79,034	40,72,354	34,29,018	Burma (Lower)
23,36,560	32,31,610	25,60,850	23,81,130	10,47,464	16,79,941	20,23,281	20,33,798	23,19,452	27,23,748	Burma (Upper)
96,990	92,820	2,10,960	2,01,549	1,83,851	2,52,701	2,50,248	3,12,021	5,12,186	6,12,732	Eastern Bengal and Assam
—1,41,390	1,23,770	—2,22,180	32,299	1,40,506	4,27,140	7,17,066	6,92,844	11,41,978	10,58,281	Central Provinces
43,890	74,970	88,190	66,691	87,909	1,01,293	1,31,840	1,09,267	1,49,671	1,33,054	Coorg
..	..	..	..	—6,498	47,038	41,260	16,033	53,271	89,564	North-West Frontier
870	—1,880	—5,080	—6,136	—9,062	—6,641	—2,796	1,656	—2,129	1,620	Ajmer
1,86,370	91,060	1,19,660	1,37,749	62,236	44,333	1,66,260	2,78,365	2,46,526	3,11,891	Andamans
—58,030	—61,010	—70,340	—67,541	—72,746	—63,086	—56,301	—57,867	—77,589	—1,32,907	Forest School
—33,730	—33,680	—33,560	—33,664	—33,257	—30,951	—33,504	—28,229	—30,044	—30,389	Forest Surveys (Imperial)
63,48,640	78,43,920	68,17,170	73,77,615	53,55,464	67,95,131	81,70,689	91,04,330	1,03,60,432	1,01,90,506	Total
5,63,640	5,15,850	6,48,760	6,24,739	8,33,376	7,78,267	9,06,797	8,43,118	7,01,002	8,10,009	Madras
5,43,470	4,55,900	2,86,770	5,52,948	6,60,049	6,52,715	9,75,602	11,16,754	13,58,900	14,32,298	Bombay
74,55,750	88,15,670	77,52,700	85,55,302	68,49,389	82,26,113	1,00,53,088	1,10,64,211	1,24,20,334	1,24,32,813	Total (British India)
1,56,300	2,01,770	2,43,850	67,449	2,37,706	†	†	†	†	†	Berar
..	..	..	..	..	..	..	..	..	..	Forest Surveys (Berar)
—12,290	—12,840	—11,620	—12,298	— 9,768	—3,904	—3,334	—2,117	—4,262	—5,127	Baluchistan
75,99,760	90,04,600	79,84,930	86,10,453	70,77,327	82,22,209	1,00,49,754	1,10,62,094	1,24,16,072	1,24,27,686	GRAND TOTAL

† Amalgamated with the Central Provinces

No. 8

STATEMENT shewing the TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1902-03 to 1906-07.

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic feet	No.	R
Bengal	1902-03	40,510,887	25,923,517	3,32,508	3,003	1,921	24
	1903-04	36,802,986	25,357,013	3,09,820	2,703	1,862	23
	1904-05	38,662,004	25,117,525	3,23,370	2,922	1,899	24
	1905-06	34,121,237	11,002,932	2,99,963	4,441	1,432	39
	1906-07	34,616,546	11,560,111	2,88,133	4,894	1,634	40
United Provinces	1902-03	15,014,363	15,815,507	2,75,521	3,623	3,816	66
	1903-04	17,023,595	17,099,249	2,97,416	4,097	4,115	72
	1904-05	16,266,910	11,361,412	3,23,806	3,911	2,732	78
	1905-06	16,701,421	13,990,656	3,94,415	4,010	3,359	95
	1906-07	16,793,547	15,787,426	4,16,961	4,033	3,791	100
Panjab	1902-03	42,398,956	977,204	5,26,068	4,472	103	55
	1903-04	31,706,840	979,629	5,57,001	3,417	105	60
	1904-05	32,437,287	534,496	5,24,159	3,560	59	58
	1905-06	37,931,142	307,206	5,45,992	4,046	33	58
	1906-07	27,801,154	124,374	3,18,508	2,980	13	34
Burma	1902-03	41,466,209	189,676,000	2,33,621	385	1,761	2
	1903-04	48,547,381	68,002,000	2,87,605	394	552	2
	1904-05	54,920,855	65,587,000	3,46,159	444	531	3
	1905-06	45,024,787	71,561,000	3,68,420	364	579	3
	1906-07	37,870,312	58,473,000	4,06,333	290	447	3

No. 8—*continued*

STATEMENT shewing the TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1902-03 to 1906-07—continued

PROVINCE		Timber and fuel	Bamboos	Minor produce	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic ft.	No.	R
Eastern Bengal and Assam	1902-03	12,725,852	30,161,801	3,91,147	576	1,366	18
	1903-04	12,642,827	30,508,874	4,17,675	566	1,369	19
	1904-05	11,715,412	31,708,424	6,17,597	514	1,391	27
	1905-06	15,300,716	44,508,285	6,60,672	525	1,527	23
	1906-07	17,138,903	23,919,723	6,29,398	586	818	21
Central Provinces and Berar	1902-03	24,825,341	19,514,547	8,87,339	1,087	854	39
	1903-04	22,836,628	23,172,333	7,33,939	1,007	1,022	32
	1904-05	23,849,821	25,274,076	11,30,076	1,048	1,111	50
	1905-06	23,081,062	21,931,511	12,68,651	1,043	991	57
	1906-07	23,881,779	24,743,495	13,37,472	1,085	1,124	60
Coorg	1902-03	368,840	121,350	17,832	611	201	30
	1903-04	321,645	124,990	19,076	564	219	33
	1904-05	283,503	145,900	15,752	497	256	28
	1905-06	381,060	200,926	16,180	755	398	32
	1906-07	352,396	125,650	14,933	696	248	29
North-West Frontier Province	1902-03	1,322,810	..	15,327	5,653	..	65
	1903-04	1,449,656	..	18,969	6,195	..	81
	1904-05	1,420,672	..	20,842	6,071	..	89
	1905-06	1,613,538	..	19,847	6,900	..	85
	1906-07	1,281,952	..	17,593	5,478	..	75
Ajmer	1902-03	321,815	2,233	31,305	2,174	15	212
	1903-04	401,639	..	18,047	2,714	..	122
	1904-05	606,615	22,811	24,211	4,099	154	163
	1905-06	510,196	4,551	18,699	3,447	31	126
	1906-07	588,108	14,709	32,044	3,973	99	216

No. 8—*concluded*

STATEMENT shewing the TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1902-03 to 1906-07—concluded

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	₹	Cubic feet	No.	₹
Baluchistan	1902-03	430,815	..	11,563	2,122	..	57
	1903-04	341,001	..	11,580	1,639	..	56
	1904-05	494,377	..	12,160	2,113	..	52
	1905-06	407,549	..	12,479	1,544	..	47
	1906-07	346,360	..	18,723	1,237	..	66
Andamans	1902-03	1,959,754	659,137	5,174	1,004	338	3
	1903-04	2,125,919	595,914	8,961	1,090	305	5
	1904-05	1,916,369	882,921	9,990	982	453	5
	1905-06	1,688,962	791,905	10,268	866	416	5
	1906-07	1,719,573	754,928	9,900	881	387	5
Total Bengal	1902-03	181,345,643	282,851,296	27,27,405	992	1,547	15
	1903-04	174,200,117	155,840,002	26,80,089	878	786	14
	1904-05	182,248,460	170,213,114	33,48,540	917	856	17
	1905-06	179,761,727	164,298,466	36,15,587	903	825	18
	1906-07	162,390,630	135,503,416	37,19,998	789	659	18
Madras	1902-03	21,958,556	35,844,728	11,44,255	1,129	1,842	59
	1903-04	20,404,621	37,025,554	12,66,664	1,043	1,893	65
	1904-05	23,913,211	35,788,482	13,11,827	1,218	1,824	67
	1905-06	22,514,748	32,054,025	14,01,348	1,150	1,637	72
	1906-07	23,975,356	39,282,182	15,20,606	1,221	2,002	77
Bombay	1902-03	42,596,413	4,479,201	7,39,691	2,938	309	51
	1903-04	38,311,607	5,646,517	5,32,358	2,587	381	36
	1904-05	45,406,605	9,259,583	11,56,559	3,128	638	80
	1905-06	44,058,365	13,821,289	4,95,884	2,955	927	33
	1906-07	35,780,962	6,608,172	13,49,415	2,373	438	89
Grand Total	1902-03	245,900,612	323,175,225	46,11,351	1,134	1,490	21
	1903-04	232,916,345	198,512,073	44,79,111	1,001	853	19
	1904-05	251,568,276	215,261,179	58,16,926	1,080	924	25
	1905-06	246,334,840	210,173,780	55,12,819	1,054	900	24
	1906-07	222,146,948	181,393,770	65,90,019	925	755	27

No. 9

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1902-03 to 1906-07

Province		Total area of all forests	Protection from fire			Protection from cattle		Grazing		
			Area attempted	Area protected	Proportion of forests under fire-protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles	No.	No.	No.
Bengal	1902-03	13,490	2,210	2,138	37	7,164	549	243,278	124,969	368,247
	1903-04	13,614	2,169	2,060	36	7,175	588	241,923	124,826	366,749
	1904-05	13,230	2,239	2,229	37	7,115	581	254,659	105,466	360,125
	1905-06	7,683	1,889	1,822	44·3	5,358	479	221,158	105,388	326,546
	1906-07	7,073	1,879	1,872	44	5,315	510	222,319	105,399	327,718
United Provinces	1902-03	4,144	3,204	3,085	79	2,030	582	567,431	184,413	751,844
	1903-04	4,155	3,211	3,196	79	2,007	875	612,191	190,369	802,560
	1904-05	4,159	3,219	3,211	79	2,114	554	614,347	202,317	816,664
	1905-06	4,165	3,198	3,054	78	2,083	587	580,165	283,595	863,760
	1906-07	4,164	3,203	3,168	78	2,066	763	492,426	219,969	712,395
Panjab	1902-03	9,480	882	863	38	661	722	751,536	1,351,432	2,102,968
	1903-04	9,279	862	854	35	732	745	797,607	1,349,259	2,146,866
	1904-05	9,111	865	853	37	656	737	736,142	1,346,617	2,082,759
	1905-06	9,376	868	835	37	636	753	695,827	1,467,082	2,162,909
	1906-07	9,329	918	914	50	684	732	696,551	1,526,011	2,222,562
Burma	1902-03	107,693	7,413	5,692	38	16,363	2,275	2,257	114,037	116,294
	1903-04	123,213	8,151	7,642	41	16,584	3,455	2,590	116,319	118,909
	1904-05	123,615	8,268	7,636	40	16,484	62	2,315	166,331	168,646
	1905-06	123,559	8,214	7,382	40·2	16,658	62	2,898	180,543	183,441
	1906-07	130,540	8,153	7,782	38	17,643	83	4,679	190,898	195,577
Eastern Bengal and Assam	1902-03	22,078	1,195	1,176	32	2,705	988	36,729	306,399	343,128
	1903-04	22,287	996	991	26	2,695	999	36,250	306,663	342,913
	1904-05	22,799	999	990	26	2,717	998	32,431	516,562	548,993
	1905-06	29,139	1,392	1,387	23	4,546	1,093	100,325	519,514	619,839
	1906-07	29,217	1,981	1,968	31·6	4,630	1,086	105,475	515,484	620,959
Central Provinces and Berar	1902-03	22,847	6,934	6,746	30	3,991	7,743	3,224,330	262,303	3,486,633
	1903-04	22,676	7,104	6,872	31	3,941	7,551	3,696,286	134,650	3,830,936
	1904-05	22,747	7,920	7,693	35	4,033	7,926	4,160,800	136,742	4,297,542
	1905-06	22,132	7,723	7,450	35	4,847	7,792	4,290,511	150,459	4,440,970
	1906-07	22,002	10,660	10,381	48	3,955	7,696	4,499,234	143,794	4,643,028
Coorg	1902-03	604	205	200	36	163	...	3,260	1,750	5,010
	1903-04	570	208	205	51	158	...	2,474	1,750	4,224
	1904-05	570	208	206	51	158	...	2,658	1,780	4,438
	1905-06	505	208	207	41	162	...	4,025	1,706	5,731
	1906-07	506	208	208	43	183	..	2,404	1,706	4,110
North-West Frontier Province	1902-03	234	74	64	32	66	97	2,704	6,884	9,588
	1903-04	234	76	71	32	64	89	5,386	8,720	14,103
	1904-05	234	83	82	35	64	84	2,950	15,093	18,043
	1905-06	234	83	83	35	72	94	3,949	8,966	12,915
	1906-07	234	83	83	35	72	94	3,638	9,064	12,702

No. 9—*continued*

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1902-03 to 1906-07—continued

Province		Total area of all forests	Protection from fire			Protection from Cattle		Grazing		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Ajmer	1902-03	148	142	140	99	..	..	5,717	760	6,477
	1903-04	148	142	142	100	19	123	5,502	1,449	6,951
	1904-05	148	142	140	100	46	142	8,391	1,550	9,941
	1905-06	148	142	140	100	10	142	17,335	20,078	37,413
	1906-07	148	142	142	100	53	89	11,275	1,159	12,434
Baluchistan	1902-03	203	..	..	..	110	..	3,820	17,628	21,448
	1903-04	208	..	..	..	158	..	2,726	17,628	20,354
	1904-05	234	..	..	..	174	..	7,232	17,628	24,860
	1905-06	264	..	..	..	168	..	6,768	18,920	25,658
	1906-07	280	..	..	..	209	8	3,919	23,959	27,878
Andamans	1902-03	1,951	..	..	..	..	..	..	..	..
	1903-04	1,951	..	..	..	33	..	..	..	..
	1904-05	1,951	..	..	..	156	..	..	..	..
	1905-06	1,951	..	..	..	156	..	..	..	..
	1906-07	1,950	..	..	..	156	..	..	..	..
Total Bengal	1902-03	182,872	22,259	20,104	38	33,253	12,956	4,841,052	2,370,623	7,211,675
	1903-04	198,335	22,919	22,033	38	33,566	14,425	5,402,895	2,251,713	7,654,608
	1904-05	198,798	23,943	23,040	40	33,717	11,084	5,821,925	2,510,088	8,332,013
	1905-06	199,156	23,717	22,360	48·1	34,696	11,002	5,922,931	2,756,281	8,679,212
	1906-07	205,443	27,226	26,518	44	34,966	11,061	6,036,920	2,737,525	8,774,445
Madras	1902-03	19,455	5,545	5,031	31	1,867	18,500	3,352,456	25,755	3,378,211
	1903-04	19,559	5,642	5,104	31	1,696	473	3,320,495	36,379	3,356,874
	1904-05	19,626	6,509	6,350	36	1,621	351	3,285,579	21,426	3,307,005
	1905-06	19,585	7,202	6,772	39·9	1,503	315	3,468,093	15,640	3,483,733
	1906-07	19,620	7,357	6,825	39·6	1,947	811	3,678,777	29,148	3,707,925
Bombay	1902-03	14,497	8,847	7,609	66	2,332	4,906	1,313,977	355,833	1,669,810
	1903-04	14,807	9,441	7,870	70	2,409	8,961	1,904,673	98,920	2,003,593
	1904-05	14,517	9,012	8,367	67	2,465	7,921	1,233,779	378,071	1,611,850
	1905-06	14,910	9,154	8,326	67·7	2,549	4,922	1,282,256	395,554	1,677,810
	1906-07	15,075	9,860	8,495	71·9	2,696	7,687	911,260	383,705	1,294,965
Grand Total	1902-03	216,824	36,651	32,744	40	37,452	36,362	9,507,485	2,752,210	12,259,695
	1903-04	232,701	38,002	35,007	42	37,671	23,859	10,628,063	2,387,012	13,015,075
	1904-05	232,941	39,464	37,657	43	37,803	19,356	10,341,283	2,909,585	13,250,868
	1905-06	233,651	40,073	37,458	43·3	38,748	16,239	10,673,280	3,167,475	13,840,755
	1906-07	240,138	44,443	41,839	47·2	39,609	19,559	10,626,957	3,145,378	13,772,335

OPIUM

[TABLES 1 TO 17, PAGES 36 TO 58]

(Compiled from the Finance and Revenue Accounts and from special official returns)

BENGAL OPIUM

The region in which the poppy is cultivated comprises ten districts in Western Bengal, situated in the divisions of Patna, Bhágalpur, and Chota Nagpur, and thirty-five districts in the United Provinces of Agra and Oudh. The former districts are, in respect of opium, under the control of the Bihár Opium Agent, whose head-quarters are at Patna. The latter are under the Benares Opium Agent, whose head-quarters are at Ghazipur. At each of these places there is a Government factory, where the crude opium is manufactured into the form in which it passes into consumption. The cultivation of the poppy and the manufacture of opium are regulated by Act XIII of 1857 and are under the general control of the Lieutenant-Governor of Bengal and the Board of Revenue, Lower Provinces, and the immediate supervision of the Opium Agents. The possession, transport, import, and export of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act).

Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per ser of 70° consistency. Advances, on which no interest is charged, are given to licensed cultivators at the time of executing the agreement, and from time to time (though ordinarily not more than two advances are given) until final delivery. In March or April the opium is made over to the officers of the Department and weighed and tested, and as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him.

After weighment the opium is taken to the Government factories at Patna and Ghazipur, where it is manufactured in two* forms—

(*a*) opium intended for export to foreign countries, mainly China and the Straits Settlements, departmentally known as "provision" opium, and

(*b*) opium intended for consumption in various provinces† (Bengal, Eastern Bengal and Assam, the United Provinces, the Central Provinces and Berar, Burma, and, to a certain extent, the Panjab and the North-West Frontier Province), departmentally known as "excise" opium.

Provision opium is made up in the form of balls or cakes, each weighing 3·5 lb, and is packed in chests, each chest containing forty cakes, weighing 140½ lb. Bihár opium is generally of 75° and Benares opium of 71° consistency. Excise opium is made up in cubical packets, each weighing one ser, 60 of which are packed in a case. It is of higher consistence than the "provision opium."

Provision opium is sold by public auction in Calcutta. A notification is published annually, about the month of June, stating the number of chests from each agency which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Board of Revenue.

The duty levied by the Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to R8,000 a year, under an agreement which will remain in force until the 31st December 1912. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

Excise opium is distributed from the factories, or from the Calcutta warehouse, to the Government treasuries whence it is issued, on payment, to licensed vendors and druggists only. In the accounts, a sum of R8½ per ser out of the proceeds of this opium is credited under Opium as respresenting the estimated cost of production. The remainder of the proceeds is credited under Excise.

Eastern Bengal and Assam is supplied from the opium factories at Patna and Ghazipur through the Bengal Board of Revenue, and issues are made from the district treasuries to licensed vendors. The cultivation of poppy is not permitted in the Central Provinces and Berar and the only licit supply of opium is Bengal excise opium imported from the Ghazipur factory and supplied to district treasuries.

MALWA OPIUM

Malwa opium is almost entirely produced in the undermentioned Native States in the Central India and Rajputana Agencies, also in Baroda and Khairpur (in Sind), where its production is limited to the Khairpur Taluka and the requirements of the State. It is not produced in British territory, except in Ajmer-Merwara.

CENTRAL INDIA

Indore Residency	Indore, Dewas, Bagli
Gwalior Residency	Gwalior, Raghogarh, Parone, Gurra, Umri, Bhadaura, Dharnaoda, Sirsi
Bhopal Agency	Bhopal, Rajgarh, Narsingarh, Khilchipur, Maksudangarh, Qurwai, Muhammadgarh, Basoda, Sutalia, Agra, Barkhera, Kamalpur, Dhabla Dhir, Dhabla Ghosi, Daria Kheri, Rajapur Kheri, Jabria Bhil, Tappa, Pataria, Piplianagar, Khajuri, Dugri, Sadan Kheri, Hirapur, Pathari
Bundelkhand Agency	Datia, Panna, Ajaigarh, Baoni, Chhatarpur, Baraundha, Paldeo, Pahra, Taraon, Gawrihar, Charkhari, Bijawar, Sarila
Baghelkhand Agency	Rewa, Mahiar, Nagode
Malwa Agency	Jaora, Ratlam, Sailana, Sitamau, Piploda, Panth Piploda
Bhopawar Agency	Dhar, Jhabua, Barwani, Ali Rajpur, Jobat, Bagode, Nimkhera, Kalibaore, Rajgarh, Bharatpura, Chiktiabar, Manpur (British), Jamnia, Garhi, Kothid

* A small quantity of opium for medical purposes is also made at Patna, and morphia and codeine are made at Ghazipur from opium not fit for other purposes

† It has been decided that opium for consumption in Madras should also be supplied from this source with effect from the 1st April 1908

OPIUM—*continued*

RAJPUTANA

Mewar Residency	Mewar (Udaipur), Banswara, Partabgarh, Dungarpur, Kushalgarh
Jaipur Residency	Jaipur, Kishangarh
Haraoti and Tonk Agency	Bundi, Tonk, Aligarh, Nimbakhera, Chabra, Parowa, Sironj, Shahpura
Eastern Rajputana States Agency	Bharatpur, Dholpur, Karauli
Kotah Agency	Kotah, Jhalawar
Alwar Agency	Alwar
Bikaner Residency	Bikaner
Western Rajputana States Residency	Jodhpur (Marwar), Jaisalmer, Sirohi

In these States the British Government has no concern with the cultivation of the poppy or the manufacture of opium or its local consumption; nor has it any concern with the export, except that it levies a duty on opium which passes into or through British territory, either for local consumption in British India, or for export by sea to China and other foreign countries. It is this duty, commonly called pass-duty, which constitutes the British revenue from Malwa opium and is credited to opium revenue when the opium is passed out for export by sea. The pass-duty on Malwa opium destined for consumption in British territory is an excise receipt, and is as a rule R10 per ser equal to R700 per chest.

The Government is enabled to raise this revenue because the States in which the opium is produced have no access to the sea, except through British territory. The import of the opium into, or transport through, British territory is prohibited, except on payment of the pass-duty and under passes granted under the authority of the Opium Agents. The Agent to the Governor-General in Central India, and the Commissioner of Ajmer-Merwara, are *ex-officio* Opium Agents for their respective charges.

For the weighment of the opium, for the issue of necessary passes, and for the recovery of pass fees, Government has established scales maintained by the Opium Agents, the principal scales being located at Indore, Mandisor, Ujjain, and Ratlam in Central India, and at Chitor in Rajputana. There are also scales at some other convenient places, namely, at Ahmedabad in Gujrat, at Dhar, Jaora, and Bhopal in Central India, and at Ajmer and Baran (Kotah) in Rajputana.

The poppy is sown in Malwa in November, the plants flower in the beginning of February, and by the end of March the whole of the opium has been collected by the cultivators and is ready for sale. The village bankers and others, into whose possession the raw opium passes, usually retain it until the end of April. During May and June it is brought by the large dealers, who make it up into balls of about twelve ounces each, and expose it in storehouses to dry for the next two or three months, after which it is ready for the scales. It is ready for export by September; but as considerable dryage takes place during the transport of new opium to Bombay, it is commonly kept back until October. A chest of Malwa opium contains 140 lb in weight. The opium is of 90° to 95° consistency, and is usually packed in half-chests for convenience of carriage.

From October 1897 until May 1904 the rate of pass-duty was R525 at Ajmer, and R500 elsewhere, on each chest of opium weighed for export by sea. This duty has since been increased by one hundred rupees, under Finance Department Notification No. 2930-A, dated the 6th May 1904. A higher rate of pass-duty is levied at Ajmer, because, these scales being situated in British territory, the opium weighed there is not subject to the dues levied by the Native States. Since 1887-88, however, there have been no exports from the Ajmer Agency, except the export of one chest in 1893-94, 9 chests in December 1904 and 4 chests in February 1906.

Opium which has been weighed and passed for export by sea from Bombay may, after arrival at Bombay, be diverted for local consumption on payment of a higher rate of pass-duty of R725 per chest when the pass was granted at Ajmer, and of R700 per chest when the pass was granted elsewhere. When opium is weighed directly for local consumption and not for export by sea, the higher duty is charged at once. This duty is an Excise receipt.

The pass-duty on opium weighed for export is generally levied in the form of *hundis*, *i.e.*, bills of exchange drawn on Bombay and payable at six days' sight, and these must be cashed before the consignee can obtain delivery of the opium. At the Ajmer Agency and at Ahmedabad the duty is paid in cash, or by *hundis*, or bills payable at sight drawn on Bombay. After weighment of the opium and delivery of the *hundi*, the opium is transported by railway to Bombay under cover of the pass, the cost of transit being borne by the owner. In Bombay it is received by the Collector of Customs who is responsible for seeing that it corresponds with the covering pass and who detains it until the *hundi* has been cashed. The opium is then warehoused, and is at the disposal of the owner for export or for sale locally, subject to the provisions of the Opium Act and the Bombay Opium Rules.

The cultivation of poppy is prohibited in Madras and Coorg (*vide* the previous page), and the source of supply is Malwa opium. Since the 1st April 1901, the opium required for the Madras Presidency has been obtained from the Government warehouse at Bombay, stored in two storehouses, one at Tondiarpet (Madras) and the other at Rajahmundry, and distributed therefrom to wholesale vendors at a fixed price. It has, however, been decided to supply Madras with Bengal excise opium with effect from the 1st April 1908.

PANJAB

The cultivation of the poppy was permitted until 1897 (under license for each crop) throughout the greater part of the Panjab except in the districts of Delhi, Gurgaon, Rohtak, Hissar, the greater part of Karnal, and part of Ferozpur, where it has long been prohibited. The total area cultivated was usually about 10,000 acres, but there were only five really opium-producing districts—Ambala, Simla, Kangra, Shahpur, and Dera Ghazi Khan. In the remaining districts opium was either not extracted, or, if extracted, only a small quantity became available for sale by licensed vendors, the rest being surreptitiously disposed of; and the produce was consumed, in the shape of a drink called *post* made from poppy-heads, either illicitly or after passing through the hands of

OPIUM—*concluded*

licensed vendors. The Government of India prohibited poppy cultivation in the case of most districts of the Panjab from the 1st September 1897, cultivation being now (1907-08) restricted, so far as opium production is concerned, to the Thaneswar tahsil and Pehowa circle of Karnal, Ambala, the Kotkhai tahsil of the Simla district, the Kulu sub-division of the Kangra district, Shahpur, and two tahsils of Dera Ghazi Khan. Cultivation of poppy, mainly for the production of poppy heads only (though in Lahore some maunds of opium are produced), is also permitted in the districts of Jalandhar, Amritsar, in the greater part of Lahore, and in one tahsil of Hoshiarpur.

An acreage duty is levied on the cultivation of the poppy, at the rate of R2 per acre in the six chief opium-producing districts, in the Pehowa Circle of Karnal the duty being R4 per acre, and at the rate of R4 per acre in the rest of the province.

A cultivator of opium is not permitted to consume any part of the produce himself. He is bound either to dispose of the standing crop to a license-holder, who extracts the opium and sells it to a licensed wholesale or retail vendor, or to dispose of the produce, either as poppy-heads, or as opium extracted by himself, to a licensed retail or wholesale vendor.

Since the 1st April 1896 a duty of R2 per ser has been levied on the importation into the Panjab of all opium other than Malwa, including opium produced in Kashmir, the Native States, or elsewhere. Upon Malwa opium an import duty of R4 per ser has been levied since the 1st April 1898; its import is at present limited to 638 chests (1,088 maunds) per annum, of which a considerable portion is allotted to the Native States in the province. Imports in excess of 638 chests are liable to the payment of a duty of R725 per chest or over R10 per ser. No such excess imports have, however, been in practice ever made.

The question of improving the existing opium arrangements in the Panjab has been for some time under consideration and it has recently (1906) been decided that the Province should in future draw its supply of opium mainly from the Bengal opium agencies, the supply from Malwa being discontinued and the production of opium within the Province being restricted to Kotkhai and Kulu; the only other sources of supply would then be opium obtained from Kashmir and the Hill States in the Panjab.

BARODA

The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly for consumption in the State and for export to China. The State has, by agreement, assimilated its retail system and selling prices to those in force in adjacent British districts, and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Native States.

AJMER-MERWARA

In these two British districts, which are surrounded by the Native States constituting the Rajputana Agency, the cultivation of the poppy and the manufacture and sale of opium were formerly permitted without restriction, except in the three municipalities of Ajmer, Beawar, and Kekri, and the cantonment of Nasirabad. This course was adopted in consequence of the difficulty of preventing smuggling from the surrounding States. In the three municipalities and in the cantonment of Nasirabad, the license of the Collector was required for the cultivation of the poppy, or the manufacture or sale of opium. The absence of control over the production and disposal of opium in the rural areas, and the freedom of import and export from and to adjacent Native States, afforded ground for the belief that Ajmer-Merwara had become a focus of opium smuggling, and in order to check this illicit traffic, revised Opium Rules were enacted, with effect from the 1st April 1901, for providing adequate control over the production, import, export, transport, and sale of opium throughout Ajmer-Merwara. An import duty of R4 per ser has, since the 1st April 1904, been levied on Malwa opium brought into Ajmer-Merwara for consumption and since the 1st April 1905, an excise duty at the same rate on opium produced in the district.

BURMA

Opium is produced in the Shan States beyond British limits, but its cultivation is prohibited throughout Burma, except in the Kachin villages of the districts of Katha, Bhamo, Myitkyina, and Upper Chindwin in Upper Burma. On the drug produced in British territory an excise duty is levied at the rate of 8 annas for each quarter of a *pé* (one *pé*=1·75 of an acre) or fraction thereof, on which the poppy is grown. Land under poppy cultivation is measured by the village headman. The area under poppy is not known, because the localities in which the cultivation is carried on are for the most part beyond the sphere of regular administration. The importation of opium by land from the Shan States or from China into Upper Burma is permitted on payment of a duty of R17 per *viss* (3·65lb avoirdupois). Neither of these classes of opium may be exported to Lower Burma. Shan or foreign travellers of distinction may, however, import into any part of Burma for the personal use of themselves and their attendants, without payment of duty, Shan or foreign opium in quantities not exceeding 5 tolas for each person.

Under an order issued by the Government of India in February 1898, caravans entering the Myitkyina and Bhamo districts from China or the Shan States are licensed to import for personal use Chinese or Shan opium on payment of a duty equal to the retail price of such opium in the districts in which the license is issued.

Bengal excise opium is procured by Government and stored in the district treasuries, whence it is issued to licensed shops where it may be retailed to persons entitled to possess it, namely, medical practitioners, pharmacists, doctors, tattooers, non-Burmans, and, in Lower Burma, only registered Burmans.

OPIUM

No. 1

RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY, in each year from 1834-35 to 1907-08

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	Total	Bengal	Bombay	Total	Bengal	Bombay	Total
1834-35	1,16,47,650	17,52,800	1,34,00,450	47,04,860	3,11,090	50,15,950	69,42,790	14,41,710	83,84,500
1835-36	1,80,23,380	19,18,820	1,99,42,200	48,21,760	2,00,370	50,22,130	1,32,01,620	17,18,450	1,49,20,070
1836-37	1,88,36,960	26,78,470	2,15,15,430	54,95,990	6,69,760	61,65,750	1,33,40,970	20,08,710	1,53,49,680
1837-38	2,09,65,190	18,46,660	2,28,11,850	65,97,950	3,49,450	69,47,400	1,43,67,240	14,97,210	1,58,64,450
1838-39	1,36,80,180	27,48,560	1,64,28,740	66,92,190	2,65,250	68,97,440	69,87,990	25,43,310	95,31,300
1839-40	76,45,850	1,96,810	78,42,660	43,85,080	79,800	44,64,820	32,60,760	1,17,010	33,77,770
1840-41	1,19,78,590	23,26,400	1,43,04,990	54,82,270	79,950	55,62,230	64,96,320	22,46,450	87,42,770
1841-42	1,37,71,560	22,24,730	1,59,96,290	57,32,890	75,740	58,08,630	80,38,670	21,48,990	1,01,87,660
1842-43	1,82,79,950	25,97,010	2,08,76,960	50,56,520	54,630	51,11,150	1,32,23,430	25,42,380	1,57,65,810
1843-44	2,28,27,790	35,59,870	2,63,87,660	60,68,310	71,090	61,39,400	1,67,59,480	34,88,780	2,02,48,260
1844-45	2,46,96,460	37,91,400	2,84,87,860	66,13,010	61,970	66,74,980	1,80,83,450	37,29,430	2,18,12,880
1845-46	2,95,99,870	61,80,150	3,57,80,020	75,22,610	2,23,910	77,46,520	2,20,77,260	59,56,240	2,80,33,500
1846-47	3,06,73,650	61,08,420	3,67,82,070	78,80,260	39,790	79,20,050	2,27,93,390	60,68,630	2,88,62,020
1847-48	2,35,61,020	37,90,280	2,73,51,300	1,06,45,730	71,730	1,07,17,460	1,29,15,290	37,18,550	1,66,33,840
1848-49	3,01,49,990	89,80,930	3,91,30,920	1,05,67,430	1,05,860	1,06,73,290	1,95,82,560	88,75,070	2,84,57,630
1849-50	3,75,72,230	74,00,320	4,49,72,550	95,64,260	1,05,480	96,69,740	2,80,07,970	72,94,840	3,53,02,810
1850-51	3,09,05,530	70,47,470	3,79,53,000	1,03,47,260	1,02,260	1,04,49,520	2,05,58,270	69,45,210	2,75,03,480
1851-52	3,12,00,940	1,13,96,840	4,25,97,780	1,10,89,310	1,16,010	1,12,05,320	2,01,11,630	1,12,80,830	3,13,92,460
1852-53	3,96,01,830	1,12,80,000	5,08,81,830	1,35,91,400	1,11,110	1,37,02,510	2,60,10,430	1,11,68,890	3,71,79,320
1853-54	3,80,00,100	97,72,210	4,77,72,310	1,40,50,120	1,31,990	1,41,82,110	2,39,49,980	96,40,220	3,35,90,200
1854-55	3,59,33,560	1,11,69,960	4,71,03,520	1,36,09,450	1,58,050	1,37,67,500	2,23,24,110	1,10,11,910	3,33,36,020
1855-56	4,17,17,170	1,02,42,580	5,19,59,750	1,22,01,050	1,38,930	1,23,39,980	2,95,16,120	1,01,03,650	3,96,19,770
1856-57	3,82,52,160	1,17,71,840	5,00,24,000	1,12,45,040	1,75,070	1,14,20,110	2,70,07,120	1,15,96,770	3,86,03,890
1857-58	5,21,59,180	1,64,82,910	6,86,42,090	92,95,410	1,62,930	94,58,340	4,28,63,770	1,63,19,980	5,91,83,750
1858-59	4,67,08,590	1,47,54,830	6,14,63,420	77,27,450	2,72,060	79,99,510	3,89,81,140	1,44,82,770	5,34,63,910
1859-60	4,31,44,500	1,57,33,280	5,88,77,780	67,79,970	4,00,030	71,80,000	3,63,64,530	1,53,33,250	5,16,97,780
1860-61	4,19,98,550	2,47,69,040	6,67,67,590	88,32,420	3,52,250	91,84,670	3,31,66,130	2,44,16,790	5,75,82,920
1861-62	3,91,41,560	2,44,51,140	6,35,92,700	1,44,28,090	66,560	1,44,94,650	2,47,13,470	2,43,84,580	4,90,98,050
1862-63	4,81,25,610	3,24,29,150	8,05,54,760	1,85,27,720	35,060	1,85,62,780	2,95,97,890	3,23,94,090	6,19,91,980
1863-64	5,34,67,760	1,48,52,230	6,83,19,990	2,30,20,880	44,050	2,30,64,930	3,04,46,880	1,48,08,180	4,52,55,060
1864-65	5,25,54,470	2,10,59,580	7,36,14,050	2,37,19,050	50,760	2,37,69,810	2,88,35,420	2,10,08,820	4,98,44,240
1865-66	6,39,02,390	2,12,80,250	8,51,82,640	1,89,10,120	32,580	1,89,42,700	4,49,92,270	2,12,47,670	6,62,39,940
1866-67 (11 months)	4,94,80,170	1,85,43,300	6,80,23,470	1,07,42,630	30,670	1,07,73,300	3,87,37,540	1,55,12,630	5,72,50,170
1867-68	6,56,52,480	2,35,69,380	8,92,21,860	1,86,98,910	42,300	1,87,41,210	4,69,53,570	2,35,27,080	7,04,80,650
1868-69	6,64,47,160	1,80,67,250	8,45,14,410	1,71,75,660	25,450	1,72,01,110	4,92,71,500	1,80,41,800	6,73,13,300
1869-70	5,59,41,370	2,35,74,190	7,95,15,560	1,81,75,100	31,730	1,82,06,830	3,77,66,270	2,35,42,460	6,13,08,730
1870-71	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,090	6,03,10,340
1871-72	6,89,87,000	2,35,51,590	9,25,38,590	1,59,32,980	33,480	1,59,66,460	5,30,54,020	2,35,18,110	7,65,72,130
1872-73	6,06,97,930	2,61,48,980	8,68,46,910	1,81,06,310	36,370	1,81,42,680	4,25,91,620	2,61,12,610	6,87,04,230
1873-74	5,58,29,840	2,74,18,950	8,32,48,790	1,99,82,260	30,540	2,00,12,800	3,58,47,580	2,73,88,410	6,32,35,990
1874-75	5,60,28,250	2,95,38,040	8,55,66,290	2,33,85,590	29,820	2,34,15,460	3,26,42,660	2,95,08,170	6,21,50,830
1875-76	5,92,19,280	2,54,94,970	8,47,14,250	2,21,67,580	18,070	2,21,85,650	3,70,51,700	2,54,76,900	6,25,28,600
1876-77	6,17,41,700	2,94,82,900	9,12,24,600	2,83,98,320	18,150	2,84,16,470	3,33,43,380	2,94,64,750	6,28,08,130
1877-78	6,43,28,810	2,74,98,410	9,18,27,220	2,65,89,210	21,490	2,66,10,700	3,77,39,600	2,74,76,920	6,52,16,520
1878-79	7,60,61,320	2,39,32,690	9,39,94,010	1,69,66,650	20,570	1,69,87,220	5,30,94,670	2,39,12,120	7,70,06,790
1879-80	7,17,78,150	3,14,13,470	10,31,91,620	2,06,54,900	20,020	2,06,74,920	5,11,23,250	3,13,93,450	8,25,16,700
1880-81	7,95,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1881-82	7,67,75,120	2,18,49,320	9,86,24,440	2,05,54,300	19,050	2,05,73,350	5,62,20,820	2,18,30,270	7,80,51,090
1882-83	7,10,39,250	2,39,56,690	9,49,95,940	2,28,09,350	18,810	2,28,28,160	4,82,29,900	2,39,37,880	7,21,67,780
1883-84	7,04,63,440	2,51,01,570	9,55,65,010	1,85,24,790	22,110	1,85,46,900	5,19,38,650	2,50,79,460	7,70,18,110
1884-85	6,27,71,110	2,53,93,580	8,81,64,690	2,96,29,290	29,080	2,96,58,370	3,31,41,820	2,53,64,500	5,85,06,320
1885-86	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1886-87	6,35,62,200	2,58,67,560	8,94,29,760	2,72,52,000	38,630	2,72,90,630	3,63,10,200	2,58,28,930	6,21,39,130
1887-88	6,24,52,670	2,27,01,950	8,51,54,620	2,42,07,820	37,930	2,42,45,750	3,82,44,850	2,26,64,020	6,09,08,870
1888-89	6,59,38,040	1,96,85,150	8,56,23,190	2,59,39,510	39,540	2,59,79,050	3,99,98,530	1,96,45,610	5,96,44,140
1889-90	6,69,22,020	1,89,08,540	8,58,30,560	1,60,10,990	40,080	1,60,51,070	5,09,11,030	1,88,68,460	6,97,79,490
1890-91	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1891-92	6,16,80,990	1,84,42,810	8,01,23,800	1,85,79,120	39,010	1,86,18,130	4,31,01,870	1,84,03,800	6,15,05,670
1892-93	6,31,75,270	1,67,56,530	7,99,31,800	1,59,86,620	38,340	1,60,24,960	4,71,88,650	1,67,18,190	6,39,06,840
1893-94	5,02,29,760	1,60,45,950	6,62,75,710	1,87,27,590	38,480	1,87,66,070	3,15,02,170	1,60,07,470	4,75,09,640
1894-95	5,51,82,050	1,80,55,520	7,32,37,570	1,61,22,200	38,850	1,61,61,050	3,90,59,850	1,80,16,670	5,70,76,520
1895-96	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1896-97	5,07,09,560	1,33,82,820	6,40,92,380	2,48,28,130	38,790	2,48,66,920	2,58,81,430	1,33,44,030	3,92,25,460
1897-98	4,20,91,340	97,06,380	5,17,97,720	2,38,42,940	48,230	2,38,91,170	1,82,48,400	96,58,150	2,79,06,550
1898-99	4,39,19,660	1,33,33,640	5,72,53,300	2,36,91,630	41,270	2,37,32,900	2,02,28,030	1,32,92,370	3,35,20,400
1899-1900	5,32,37,848	1,27,91,883	6,60,29,731	2,58,69 393	37,921	2,59,07,314	2,73,68,455	1,27,53,962	4,01,22,417
1900-01	6,39,67,138	1,25,66,495	7,65,33,633	2,67,50,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1901-02	6,46,04,546	81,75,788	7,27,80,334	2,40,92,407	37,942	2,41,30,349	4,05,12,139	81,37,846	4,86,49,985
1902-03	5,75,17,565	99,59,011	6,74,76,576	2,46,85,973	41,270	2,47,27,243	3,28,31,592	99,17,741	4,27,49,333
1903-04	7,29,24,772	1,31,15,903	8,60,40,675	3,33,49,347	36,813	3,33,86,160	3,95,75,425	1,30,79,090	5,26,54,515
1904-05	7,90,49,203	1,12,73,288	9,03,22,491	2,94,66,626	39,658	2,95,06,284	4,95,82,577	1,12,33,630	6,08,16,207
1905-06	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1906-07	7,66,01,100	83,06,822	8,49,07,922	2,86,48,828	50,544	2,86,99,372	4,79,52,272	82,56,278	5,62,08,550
1907-08	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,404	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of table No. 2 and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price R15,49,050 was, by special arrangement, credited to Excise revenue

No. 2

COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE, from the year 1872-73 to 1907-08

	India General	Central Provinces and Berar	Burma	Eastern Bengal and Assam	Bengal	U. P. of Agra and Oudh	Panjab	N.-W. F. Province	Madras	TOTAL
1872-73										15,52,340
1873-74										15,81,430
1874-75										15,64,050
1875-76				No details						17,33,520
1876-77										16,33,170
1877-78										15,71,150
1878-79										19,07,430
1879-80	560	1,79,110	3,32,820	4,69,450	5,26,350	3,72,060	2,150			18,82,500
1880-81	160	1,99,300	3,94,730	4,89,420	5,18,440	4,10,880	*2,37,530			22,50,460
1881-82	180	2,18,340	3,03,150	4,59,050	5,04,180	4,35,470	..			19,20,370
1882-83	420	2,16,350	2,99,770	5,04,100	5,27,800	4,40,980	..			19,89,420
1883-84	690	2,18,510	3,11,520	4,07,210	5,60,700	4,42,930	..			19,41,560
1884-85	1,900	2,15,040	3,03,270	4,29,850	5,48,400	4,24,110	..			19,22,570
1885-86	1,850	2,19,330	2,76,310	4,19,460	5,38,440	4,25,210	..			18,80,600
1886-87	2,190	2,14,700	3,32,730	4,19,600	5,51,840	4,37,320	31,610			19,89,990
1887-88	2,340	2,03,230	3,50,280	4,10,870	5,66,810	4,27,300	51,770			20,12,600
1888-89	2,480	2,13,100	3,73,360	4,09,320	5,64,020	4,44,260	44,100			20,49,640
1889-90	2,760	2,27,420	3,86,870	4,33,590	5,57,120	5,06,150	37,320			21,51,230
1890-91	2,700	2,20,200	4,32,170	3,79,420	5,67,790	4,76,740	28,720			21,07,740
1891-92	2,400	2,34,920	4,10,500	3,97,190	5,86,030	4,78,340	28,690			21,38,070
1892-93	1,620	2,27,980	4,83,410	3,86,770	5,65,590	5,14,780	32,850			22,13,000
1893-94	110	2,40,040	3,62,550	4,01,740	5,75,450	4,91,680	51,270			21,22,840
1894-95	90	2,31,950	1,75,960	3,99,250	5,95,230	4,79,870	62,680			19,45,030
1895-96	150	2,43,320	2,00,520	4,49,860	7,12,980	5,28,760	80,910			22,16,500
1896-97	150	2,15,170	2,25,140	4,52,290	7,26,120	4,85,350	77,280			21,81,500
1897-98	150	2,02,840	2,33,950	4,53,030	7,09,190	4,72,350	67,380			21,88,890
1898-99	150	2,10,440	2,45,110	4,56,320	7,40,600	5,11,230	65,930			22,29,780
1899-1900	128	2,25,726	2,52,049	4,42,477	7,47,809	5,30,951	60,936			22,60,076
1900-01	119	2,16,897	2,67,474	4,39,105	7,92,226	5,01,829	85,655			23,03,305
1901-02	102	2,00,456	3,14,412	4,09,849	7,89,053	5,27,979	65,528	2,720		23,10,099
1902-03	68	2,40,508	4,42,003	4,33,169	7,99,400	5,51,106	73,117	6,766		25,46,137
1903-04	51	2,61,356	5,99,573	4,53,671	7,67,790	5,46,359	73,763	9,197		27,11,760
1904-05	43	2,88,409	6,49,480	4,65,419	7,59,988	5,62,219	62,688	7,225		27,95,471
1905-06	..	3,07,789	6,08,306	5,36,802	7,47,583	5,74,014	73,499	8,747		28,56,740
1906-07	..	4,70,042	5,77,165	6,44,655	7,21,430	6,04,104	83,317	9,256		31,09,969
1907-08	..	4,78,900	5,36,809	6,90,437	8,26,570	5,88,482	82,238	17,221	14,140	32,34,797

* Proceeds of experimental sale of Bengal opium

No. 3

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for export to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1907-08

	Bengal	Malwa			Total of Bengal and Malwa	Exported from							
						Bengal				Bombay			Grand Total
		Central India	Ahmadabad	Ajmer		To China	To Straits Settlements	To other countries	Total	To China	To other countries	Total	
1829-30	8,778	No returns	The Ahmadabad Agency was established in January 1858, and before this date passes were granted at Indore only	The Ajmer Agency was established in February 1877 but the scales were used for the first time in November 1877	8,778	7,443	2,235	No information	9,678	—	No information	—	9,678
1830-31	7,548	4,703			12,251	5,590	1,526		7,116	*4,610		4,610	11,726
1831-32	7,939	10,632			18,571	6,750	757		7,507	*10,679		10,679	18,186
1832-33	10,638	8,694			19,332	7,540	1,845		9,385	*6,698		6,698	16,083
1833-34	12,523	10,202			22,725	10,151	1,779		11,930	*10,855		10,855	22,785
1834-35	13,027	6,977			20,004	9,480	1,570		11,050	*6,812		6,812	17,862
1835-36	15,044	13,568			28,612	13,021	1,786		14,807	†		—	14,807
1836-37	11,988½	20,015			32,003½	10,493	2,241		12,734	20,882½		20,882½	33,616½
1837-38	18,562	12,029			30,591	16,112	3,105		19,307	10,372½		10,372½	29,679½
1838-39	18,563	19,745			38,308	14,499	3,722		18,221	17,353		17,353	35,574
1839-40	18,563	2,151			20,714	3,755	14,755		18,510	†		—	18,510
1840-41	17,558	16,773			34,331	5,817	11,593		17,410	12,022½		12,022½	29,432½
1841-42	17,927	14,681			32,608	10,752	8,987		19,739	14,473		14,473	34,212
1842-43	16,662	24,337			40,999	11,867	4,651		16,518	19,369		19,369	35,887
1843-44	17,604	13,563			31,167	13,067	4,792		17,859	16,944		16,944	34,803

* Number calculated from the amount of pass-duty collected

† Not recorded

No. 3—*continued*

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for EXPORT to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1907-08—continued

	Bengal	Malwa			Total of Bengal and Malwa	Exported from							
						Bengal				Bombay			
		Central India	Ahmadabad	Ajmer		To China	To Straits Settlements	To other countries	Total	To China	To other countries	Total	Grand Total
1844-45	90,400	20,660			40,060	14,709	4,083		18,792	18,150½		18,150½	36,942½
1845-46	21,887	12,635			34,522	16,265	4,288		20,553	*		*	20,553
1846-47	22,468	16,863			39,331	20,668	4,322		24,990	17,389½		17,389½	42,379½
1847-48	22,879	10,671			33,550	19,434	4,443		23,877	*		*	23,877
1848-49	33,073	20,882			53,955	27,870	4,417		32,287	21,392½		21,392½	53,679½
1849-50	35,925	17,264			53,189	30,996	4,097		35,093	16,513		16,513	51,606
1850-51	32,033	19,606			51,639	28,892	4,010		32,902	19,138		19,138	52,040
1851-52	31,259	26,393			57,652	27,921	4,385		32,306	28,168½		28,168½	60,474½
1852-53	35,521	28,271			63,792	31,433	4,745		36,178	28,979½		24,979½	61,157½
1853-54	42,403	24,672			67,075	33,941	6,854		40,795	26,113½		26,113½	66,908½
1854-55	49,979	25,364			75,343	43,952	7,469		51,421	25,958½		25,958½	77,379½
1855-56	49,379	26,640			76,019	37,851	7,018	69	44,938	25,576	92	25,668	70,606
1856-57	42,272	29,212½			71,484½	36,459	5,767	215	42,441	29,846½	98	29,944½	72,385½
1857-58	40,127	39,669			79,796	31,878	6,666	67	38,611	36,125½	229½	36,355	74,966
1858-59	30,881	34,748	1,629		67,258	33,858	746	81	34,685	40,849	288½	41,137½	75,822½
1859-60	25,253	30,488	2,416		58,157	22,329	3,483	148	25,960	32,534	197½	32,731½	58,681½
1860-61	21,363	43,057	3,074		67,494	15,688	3,810	10	19,508	43,691	265	43,956	63,464
1861-62	24,063	33,719	3,328		61,110	21,332	5,192	48	26,572	35,680	110½	35,790½	62,362½
1862-63	32,833	46,875	4,353		84,061	25,846	6,784	31	32,661	49,485½	70½	49,556	82,217
1863-64	42,620	23,351	2,324		68,295	33,815	8,766	40	42,621	28,210½	2½	28,213	70,834
1864-65	54,486	31,932	690		87,108	40,915	9,288	74	50,277	34,213½	½	34,214	84,491
1865-66	56,011	34,193	1,927		92,131	42,697	11,549	27	54,273	34,166½	—	34,166½	88,439½
1866-67 (11 months)	38,640	29,260	1,332		69,232	37,279	4,444	34	41,757	33,081	17	33,098	74,855
1867-68	47,999	36,101	2,999		87,099	41,672	6,352	22	48,046	38,883	1½	38,884½	86,930½
1868-69	47,235	29,787	1,185		78,207	37,985	6,167	103	44,255	30,690	10½	30,700½	74,955½
1869-70	45,680	35,828	3,543		85,051	43,054	6,680	228	49,962	38,716	7	38,723	88,685
1870-71	49,030	37,608	1,898		88,536	39,669	8,054	292	48,015	40,992½	67	41,059½	89,074½
1871-72	49,695	37,591	1,163		88,449	41,569	7,843	43	49,455	39,334½	7½	39,342	88,797
1872-73	42,675	42,688	1,315		86,678	34,009	6,438	38	40,485	42,369	80	42,449	82,934
1873-74	42,750	42,112	2,845		87,707	34,820	8,464	53	43,337	45,301	86½	45,387½	88,724½
1874-75	45,000	47,982	1,579		94,561	36,678	8,943	91	45,712	48,846½	188	49,033½	94,745½
1875-76	45,510	38,753	3,051		87,314	35,673	11,005	90	46,768	41,517	9	41,586	88,354
1876-77	47,240	48,018	1,768		97,026	37,426	9,709	194	47,321	49,430½	121	49,551½	96,872½
1877-78	49,500	41,617	1,493	171	92,781	40,234	9,357	115	49,706	43,083½	30½	43,114	92,820
1878-79	55,500	32,897½	3,771½	211	92,380	45,890	8,881	159	54,930	36,260	10	36,270	91,200
1879-80	59,100	46,204½	68	459½	105,832	48,722	10,586	79	59,387	46,114½	6½	46,121	1,05,508
1880-81	56,400	36,649	1	555	93,605	46,767	9,622	141	56,530	35,626	36	35,662	92,192
1881-82	56,400	32,009½	—	380	88,789½	45,731	10,005	769	56,495	32,825	20	32,845	89,340
1882-83	56,400	36,103½	1,185½	315	94,004	44,961	10,316	768	56,045	35,736	19	35,755	91,800
1883-84	54,400	38,717½	882½	177½	94,177½	45,498	7,320	901	53,719	38,231	14	38,245	91,964
1884-85	46,698	39,013½	350½	136½	86,198	36,714	10,134	1,046	47,894	38,679	6	38,685	86,579
1885-86	50,994	38,967	—	—	89,961	39,223	10,728	1,103	51,054	36,893	9	36,902	87,956
1886-87	54,750	40,839	205½	—	95,794½	41,920	11,396	1,300	54,616	41,205	18	41,223	95,839
1887-88	57,000	36,799	415	—	94,214	43,128	12,368	889	56,385	33,687	24	33,711	90,096
1888-89	57,000	30,315	29	14	87,358	42,493	13,995	870	57,358	30,398	33	30,431	87,789
1889-90	57,000	30,564	—	—	87,564	40,942	13,749	1,294	55,985	29,160	21	29,181	85,166
1890-91	57,000	30,037½	50	—	87,087½	42,718	13,915	964	57,597	28,137	19	28,156	85,753
1891-92	56,250	32,503	—	—	88,753	40,034	15,035	1,704	56,773	30,773	12	30,785	87,558
1892-93	48,852	28,601	—	—	77,453	32,554	12,607	2,988	48,149	27,217	18	27,235	75,384
1893-94	43,353	28,005½	—	—	71,358½	25,214	14,455	3,926	43,595	27,235	11	27,246	70,841
1894-95	39,780	30,765	—	—	70,545	22,784	14,558	2,440	39,782	29,035	21	29,056	68,838
1895-96	37,695	26,378½	125	—	64,198½	21,185	12,502	2,703	36,390	24,432	38	24,470	60,860
1896-97	39,000	22,980½	—	—	61,980½	22,453	13,073	4,001	39,527	22,679	52	22,731	62,258
1897-98	39,000	18,664½	—	—	57,664½	23,756	12,290	1,800	37,846	18,208	15	18,223	56,069
1898-99	39,450	27,498½	—	—	66,948½	24,284	14,577	2,308	41,169	25,940	19	25,959	67,128
1899-1900	41,700	25,822½	—	—	67,522½	24,547	15,592	2,288	42,427	24,908½	14½	24,923	67,350
1900-01	45,300	26,007	—	—	71,307	25,068	16,779	3,147	44,994	24,695	19½	24,714½	69,708½
1901-02	48,000	17,586½	—	—	65,586½	29,558	15,114	3,390	48,062	17,509	32	17,541	65,603
1902-03	48,000	20,345	—	—	68,345	30,655	14,722	2,777	48,154	19,356	21	19,377	67,531
1903-04	48,000	26,737½	—	—	74,737½	29,705	14,078	4,435	48,218	25,341	80	25,421	73,639
1904-05	48,000	19,287	1,124½	—	68,411½	33,029	12,218	2,608	47,855	18,955	51	19,006	66,861
1905-06	49,200	14,598½	1,399½	—	65,198	33,933	12,368	2,532	48,833	14,077	26	14,103	62,936
1906-07	52,800	13,127	2,240	—	68,167	37,925	12,953	2,710	53,588	12,666	20	12,686	66,274
1907-08	48,900	18,349		—	67,249	31,444	13,195	2,801	47,440	16,307	13	16,320	63,760

* Not recorded

No. 4

QUANTITY (chests) of BIHAR and BENARES OPIUM SOLD from 1830-31 to 1907-08, PROCEEDS of SALES, and AVERAGE ANNUAL PRICE

	NUMBER OF CHESTS SOLD			PROCEEDS OF SALE (RUPEES)			AVERAGE PRICE (RUPEES)		
	Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	Both kinds
1830-31 to 1834-35 *	7,077	3,258	10,335	91,97,780	40,82,180	1,32,79,960			1,345
1835-36 to 1839-40 *	10,840	5,704	16,544	96,35,350	47,28,260	1,43,63,610			933
1840-41 to 1844-45 *	12,080	5,750	17,830	1,29,97,350	57,32,950	1,87,30,300	†		1,047
1845-46 to 1849-50 *	19,356	7,889	27,245	2,10,76,340	82,58,780	2,93,35,120			1,101
1850-51 to 1854-55 *	26,434	11,805	38,239	2,39,98,040	1,07,59,580	3,47,57,620			929
1855-56 to 1859-60 *	26,840	10,742	37,582	3,15,10,500	1,22,17,810	4,37,28,310	1,232	1,239	1,234
1860-61	15,044	6,319	21,363	2,90,20,150	1,20,22,770	4,10,42,920	1,929	1,903	1,921
1861-62	15,004	9,059	24,063	2,42,99,450	1,40,36,350	3,83,35,800	1,620	1,549	1,593
1862-63	17,964	14,869	32,833	2,61,75,630	2,07,47,810	4,69,23,440	1,457	1,395	1,429
1863-64	23,993	18,627	42,620	2,99,83,310	2,19,35,430	5,19,18,740	1,254	1,178	1,218
1864-65	29,946	24,540	54,486	2,90,09,020	2,20,67,150	5,10,76,170	969	899	938
1865-66	31,284	24,727	56,011	3,60,22,100	2,70,30,900	6,30,53,000	1,151	1,085	1,122
1866-67 (11 months)	22,000	16,640	38,640	2,80,92,760	2,03,05,710	4,84,00,470	1,277	1,210	1,247
1867-68	24,900	23,099	47,999	3,37,31,540	3,04,57,090	6,41,88,630	1,355	1,307	1,332
1868-69	27,300	19,935	47,235	3,79,17,220	2,71,03,300	6,50,20,520	1,389	1,359	1,376
1869-70	26,245	19,435	45,680	3,21,48,360	2,26,16,070	5,47,64,430	1,225	1,164	1,199
1870-71	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1871-72	29,985	19,710	49,695	4,20,63,320	2,69,11,700	6,89,75,020	1,400	1,369	1,388
1872-73	24,375	18,300	42,675	3,44,55,480	2,46,80,240	5,91,35,720	1,414	1,349	1,386
1873-74	25,704	17,046	42,750	3,30,32,860	2,10,81,550	5,41,14,410	1,285	1,237	1,266
1874-75	26,115	18,885	45,000	3,21,26,790	2,21,89,250	5,43,16,040	1,230	1,175	1,207
1875-76	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,227	1,259
1876-77	26,350	20,890	47,240	3,43,24,900	2,56,75,500	6,00,00,400	1,303	1,229	1,270
1877-78	26,245	23,255	49,500	3,39,91,600	2,87,01,220	6,26,92,820	1,295	1,235	1,266
1878-79	30,000	25,500	55,500	3,79,50,210	3,00,36,180	6,79,86,390	1,264	1,179	1,225
1879-80	29,550	29,550	59,100	3,56,24,390	3,35,17,850	6,91,42,240	1,206	1,134	1,170
1880-81	28,200	28,200	56,400	3,91,05,860	3,77,29,720	7,68,35,580	1,387	1,338	1,362
1881-82	28,200	28,200	56,400	3,76,19,130	3,70,34,000	7,46,53,130	1,334	1,313	1,324
1882-83	28,200	28,200	56,400	3,50,21,170	3,38,83,390	6,89,04,560	1,241	1,202	1,222
1883-84	26,525	27,875	54,400	3,39,19,640	3,41,17,440	6,80,37,080	1,278	1,224	1,251
1884-85	22,200	24,498	46,698	2,91,52,300	3,13,67,990	6,05,20,290	1,313	1,280	1,296
1885-86	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234⅝
1886-87	28,275	26,475	54,750	3,22,72,420	2,91,97,360	6,14,69,780	1,141	1,103	1,122¾
1887-88	28,500	28,500	57,000	3,07,32,470	2,96,47,200	6,03,79,670	1,078¼	1,040½	1,059½
1888-89	28,125	28,875	57,000	3,19,51,190	3,18,88,790	6,38,39,980	1,136	1,104⅜	1,120
1889-90	27,000	30,000	57,000	3,09,91,910	3,37,43,780	6,47,35,690	1,147⅞	1,124¾	1,135⅝
1890-91	27,000	30,000	57,000	2,83,24,470	3,08,04,390	5,91,28,860	1,049	1,026⅓	1,037⅛
1891-92	26,700	29,550	56,250	2,87,66,340	3,07,30,260	5,94,96,600	1,077²⁵⁄₆₄	1,039¹⁵⁄₁₆	1,057²³⁄₃₂
1892-93	24,462	24,390	48,852	3,06,66,660	3,02,65,990	6,09,32,650	1,253¹⁹⁄₃₂	1,240¹¹⁄₁₂	1,247¼
1893-94	22,788	20,565	43,353	2,51,90,120	2,28,93,640	4,80,83,760	1,105⁵⁄₁₂	1,113¹⁵⁄₆₄	1,109⅛
1894-95	19,950	19,830	39,780	2,68,25,250	2,63,88,650	5,32,13,900	1,344⅛	1,330¼	1,337⅝
1895-96	18,465	19,230	37,695	2,58,45,420	2,65,58,070	5,24,03,490	1,399⁹⁄₁₆	1,381⁷⁄₁₆	1,390³⁷⁄₆₄
1896-97	19,500	19,500	39,000	2,41,34,200	2,43,69,320	4,85,03,520	1,237¹²⁵⁄₁₉₂	1,249²⁷⁄₆₄	1,243⁵⁄₈
1897-98	19,500	19,500	39,000	1,99,85,750	1,99,24,700	3,99,10,450	1,024²⁵⁄₃₂	1,021⁴⁹⁄₆₄	1,023⁴⁹⁄₆₄
1898-99	18,975	20,475	39,450	2,00,74,670	2,15,63,540	4,16,38,210	1,057²¹⁄₆₄	1,053²¹⁄₁₂₈	1,055¹⁵⁄₃₂
1899-1900	18,150	23,550	41,700	2,23,35,177	2,85,79,168	5,09,14,345	1,230⁷⁄₁₆	1,213⁵³⁄₆₄	1,220²¹⁄₃₂
1900-01	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362¹³⁄₁₆	1,358¾	1,360⁵⁄₆₄
1901-02	24,000	24,000	48,000	3,12,69,402	3,09,84,948	6,22,54,350	1,302¹⁹⁷⁄₁₂₀	1,291¼	1,296²⁵⁄₃₂
1902-03	24,000	24,000	48,000	2,76,30,475	2,73,08,507	5,49,38,982	1,151¹³⁄₁₆	1,137¹¹⁄₁₆	1,144⁹⁄₁₆
1903-04	24,000	24,000	48,000	3,50,87,652	3,50,87,943	7,01,75,595	1,461³⁵⁄₆₀	1,461²³⁵⁄₂₄₀	1,461⁶³⁄₈₀
1904-05	24,000	24,000	48,000	3,89,29,242	3,72,63,878	7,61,93,120	1,622⁵⁄₈₀	1,552³¹⁄₈₀	1,587¹⁷⁄₄₀
1905-06	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462⁵⁄₃₂	1,405⁵⁷⁄₆₄	1,434¹⁄₃₂
1906-07	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438³³⁄₆₄	1,342³³⁄₆₄	1,390⁴³⁄₆₄
1907-08	24,450	24,450	48,900	3,34,37,750	3,25,02,075	6,60,29,825	1,367¹⁹⁄₃₂	1,333¹⁄₃₂	1,350³⁵⁄₆₄

* The figures for the years thus marked are averages; for the figures for each of the years, see the 14th issue of the Finance and Revenue Accounts, Part III

† No information

OPIUM

No. 5

AVERAGE PRICE (in rupees) per CHEST of BIHÁR and BENARES OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1889 to 1907.

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1890			1891			1892		
Number of chests sold	57,000			57,000			51,426		
January	1,129	1,122¾	1,125¾	1,041 6 2	1,014 3 –	1,027 1 2	1,063 – 4	1,016 1 10	1,038 8 5
February	1,082¼	1,075⅞	1,078⅞	1,040 – 6	991 2 10	1,014 5 1	1,085 13 6	1,058 8 2	1,071 9 1
March	1,046	1,034½	1,040	1,022 3 4	982 2 6	1,001 2 1	1,201 8 8	1,170 4 3	1,185 3 4
April	1,085	1,063½	1,073¾	1,033 12 7	989 10 4	1,010 8 11	1,111 14 9	1,065 8 2	1,087 10 11
May	1,057⅝	1,063½	1,060¾	1,044 13 4	1,026 – 3	1,034 14 10	1,160 4 1	1,099 4 1	1,128 6 4
June	1,046	1,036¾	1,041¼	1,072 6 11	1,067 2 10	1,069 10 8	1,215 – 4	1,145 11 –	1,178 13 –
July	1,037½	1,027¼	1,032⅛	1,070 3 6	1,044 – 11	1,056 7 2	1,271 1 10	1,254 14 1	1,262 10 2
August	1,056¾	1,043½	1,049⅝	1,061 13 9	1,029 9 3	1,044 13 11	1,264 3 1	1,269 15 3	1,267 3 3
September	1,042¼	1,017¾	1,029⅛	1,070 4 7	1,030 14 10	1,049 9 2	1,320 4 10	1,357 13 11	1,339 14 9
October	1,048	1,035½	1,041¼	1,081 14 2	1,030 8 –	1,054 13 5	1,359 8 9	1,403 2 4	1,380 1 3
November	1,046⅝	1,020⅞	1,033	1,079 1 –	1,011 4 11	1,043 6 5	1,288 11 6	1,283 12 2	1,286 6 2
December	1,065⅛	1,025½	1,044¼	1,069 2 3	1,012 10 8	1,039 6 8	1,255 8 –	1,227 1 1	1,242 1 9
Average price for the year	1,061⅞	1,047¼	1,054⅛	1,057 4 2	1,019 1 10	1,037 2 11⅛	1,216 6 7⅝	1,196 – 0⅓	1,205 11 4 5/12

	1893			1894			1895		
Number of chests sold	43,704			41,040			37,260		
January	1,247 2 3	1,260 9 1	1,253 7 5	1,104 3 7	1,100 11 8	1,102 8 6	1,550 – –	1,498 5 8	1,523 7 6
February	1,254 11 1	1,282 8 1	1,267 12 8	1,101 13 2	1,101 15 4	1,101 14 3	1,563 1 3	1,518 3 1	1,540 – 4
March	1,316 – 5	1,334 3 7	1,324 9 6	1,076 10 –	1,113 15 4	1,094 11 9	1,370 3 5	1,286 12 1	1,327 5 5
April	1,242 3 1	1,235 10 –	1,239 1 7	1,078 1 9	1,101 8 6	1,089 7 7	1,361 3 10	1,310 12 –	1,335 4 10
May	1,182 14 5	1,146 2 4	1,165 9 6	1,196 – 1	1,203 4 7	1,199 8 7	1,443 6 10	1,388 12 11	1,415 5 11
June	1,200 5 1	1,172 12 9	1,187 5 9	1,211 2 8	1,196 11 4	1,204 2 5	1,473 10 6	1,495 3 9	1,484 11 10
July	988 15 9	951 2 2	971 2 7	1,308 1 1	1,294 3 4	1,301 5 6	1,389 6 8	1,387 1 7	1,388 3 7
August	1,108 9 9	1,208 – 3	1,155 6 8	1,405 7 –	1,400 10 9	1,403 2 –	1,352 4 9	1,312 3 4	1,331 11 3
September	1,039 15 9	1,059 9 5	1,049 3 6	1,327 – 2	1,315 2 1	1,321 3 11	1,345 4 9	1,318 8 8	1,331 8 10
October	1,084 4 4	1,096 1 –	1,089 13 2	1,357 3 2	1,365 1 6	1,361 4 1	1,388 12 1	1,392 – 7	1,390 7 1
November	1,063 2 6	1,086 15 11	1,074 6 1	1,384 9 6	1,356 3 9	1,370 – 3	1,491 14 11	1,495 12 11	1,493 14 9
December	1,069 13 11	1,085 11 2	1,077 5 2	1,494 1 1	1,466 13 4	1,480 1 3	1,419 5 4	1,396 2 9	1,407 7 –
Average price for the year	1,149 13 6½	1,159 15 1¾	1,154 9 7 7/12	1,253 11 0⅝	1,251 5 9½	1,252 7 2 1/12	1,429 – 10½	1,399 15 11½	1,414 2 0½

	1896			1897			1898		
Number of chests sold	39,000			39,000			39,000		
January	1,326 – 11	1,294 7 4	1,310 4 2	1,096 11 6	1,080 15 3	1,088 13 4	1,056 1 11	1,031 8 10	1,043 13 4
February	1,426 3 8	1,412 8 10	1,419 6 3	1,120 1 11	1,134 13 6	1,127 7 9	996 13 8	983 8 1	990 2 11
March	1,383 8 4	1,370 7 1	1,376 15 9	1,069 – 7	1,072 15 9	1,071 3 8	955 4 8	941 9 7	948 7 1
April	1,381 4 5	1,381 12 9	1,381 8 7	1,031 – 8	1,027 12 –	1,029 6 4	940 4 11	938 15 –	939 9 11
May	1,313 5 4	1,316 12 9	1,315 1 1	1,056 1 2	1,066 1 11	1,061 1 7	920 3 5	926 10 9	923 7 1
June	1,251 7 1	1,249 12 –	1,250 9 7	1,044 14 –	1,046 6 10	1,045 10 5	920 14 3	937 6 10	929 2 7
July	1,305 7 4	1,329 15 9	1,317 11 6	1,130 2 5	1,123 7 10	1,126 13 2	991 7 7	959 8 1	975 7 10
August	1,305 2 2	1,329 8 1	1,317 5 2	1,053 3 2	1,055 7 10	1,054 5 6	1,035 1 2	1,007 2 2	1,021 1 8
September	1,282 12 3	1,331 15 –	1,307 5 7	978 1 11	974 6 7	976 4 3	1,098 6 1	1,061 6 4	1,079 14 3
October	1,302 11 –	1,335 7 9	1,319 1 5	...	...	...	1,091 12 –	1,055 – –	1,073 6 –
November	1,238 5 2	1,266 8 1	1,252 6 7	982 2 5	992 – –	987 1 2	1,134 2 2	1,134 15 3	1,134 8 8
December	1,185 – 9	1,165 15 –	1,175 7 10	1,036 14 9	1,044 8 8	1,040 11 8	1,138 1 8	1,138 6 10	1,138 4 3
Average price for the year	1,308 7 0 5/12	1,315 6 10 5/12	1,311 14 11½	1,054 7 1	1,056 4 5	1,055 5 9	1,023 3 6	1,009 10 10	1,016 7 2

No. 5—*continued*

AVERAGE PRICE (in rupees) per CHEST of BIHAR and BENARES OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1889 to 1907—continued

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1899			1900			1901		
Number of chests sold	40,800			44,400			48,000		
January	1,141 1 1	1,119 4 1	1,128 8 11	1,280 14 9	1,305 2 7	1,294 — 5	1,305 15 —	1,306 8 4	1,306 3 8
February	1,154 5 6	1,164 9 7	1,160 3 7	1,374 15 9	1,410 4 2	1,394 — 10	1,329 1 9	1,365 7 2	1,347 4 6
March	1,160 — 8	1,141 6 11	1,149 5 11	1,439 8 8	1,454 3 1	1,447 7 4	1,360 15 2	1,394 7 7	1,377 11 4
April	1,169 3 7	1,191 3 8	1,181 13 6	1,321 8 5	1,220 6 2	1,266 13 8	1,322 5 9	1,345 9 7	1,333 15 8
May	1,052 6 —	1,024 3 —	1,036 3 4	1,230 4 11	1,258 — 2	1,245 4 6	1,372 15 7	1,375 1 4	1,374 — 6
June	1,069 13 9	1,080 10 3	1,076 — 8	1,416 12 —	1,423 10 2	1,420 7 6	1,362 1 4	1,366 — 7	1,364 1 —
July	1,150 9 4	1,151 14 11	1,151 5 9	1,354 1 10	1,316 5 2	1,333 11 —	1,364 8 7	1,332 15 4	1,348 12 —
August	1,206 — 9	1,182 9 7	1,192 9 7	1,370 2 4	1,344 13 9	1,356 7 8	1,350 7 7	1,304 4 4	1,327 6 —
September	1,195 8 6	1,154 12 11	1,172 2 9	1,420 7 —	1,414 5 —	1,417 2 —	1,319 1 7	1,287 14 —	1,303 7 9
October	1,225 1 11	1,140 9 5	1,176 10 2	1,454 15 —	1,445 10 9	1,449 14 11	1,295 5 9	1,265 — 7	1,280 3 2
November	1,275 2 2	1,249 2 —	1,260 3 6	1,427 11 —	1,445 2 —	1,437 1 10	1,278 6 2	1,259 — 4	1,268 11 3
December	1,258 2 2	1,204 4 8	1,227 4 1	1,379 4 11	1,369 10 2	1,374 1 3	1,300 4 4	1,264 13 2	1,282 8 9
Average price for the year	1,171 7 3	1,147 1 —	1,159 5 1	1,372 8 9	1,367 4 9	1,369 11 5	1,330 2 1	1,322 4 2	1,326 3 1

	1902			1903			1904		
Number of chests sold	48,000			48,000			48,000		
January	1,232 15 7	1,237 11 7	1,235 5 7	1,161 9 2	1,137 15 2	1,149 12 2	1,618 1 7	1,635 — 4	1,626 9 —
February	1,220 2 —	1,229 15 —	1,225 — 6	1,169 7 —	1,140 — 2	1,154 11 7	1,763 7 —	1,766 9 2	1,765 — 1
March	1,216 — 4	1,224 1 7	1,220 1 —	1,274 3 9	1,250 6 4	1,262 5 1	1,715 1 4	1,680 — —	1,697 8 8
April	1,183 1 4	1,173 4 4	1,178 2 10	1,253 10 2	1,227 — —	1,240 5 1	1,745 5 6	1,735 — —	1,740 2 9
May	1,083 — 2	1,066 11 —	1,074 13 7	1,255 11 —	1,256 1 5	1,255 14 3	1,749 3 —	1,695 — 9	1,722 1 10
June	1,108 4 —	1,108 — 2	1,108 2 1	1,249 6 —	1,285 2 4	1,267 4 2	1,629 9 7	1,453 10 2	1,541 9 10
July	1,087 1 2	1,114 5 9	1,100 11 6	1,301 12 —	1,292 8 2	1,297 2 1	1,697 3 —	1,679 5 —	1,688 4 —
August	1,155 5 —	1,125 3 2	1,140 4 1	1,365 1 —	1,412 2 9	1,388 9 10	1,600 — —	1,550 — —	1,575 — —
September	1,141 5 2	1,122 12 9	1,132 1 —	1,558 15 7	1,575 3 9	1,567 1 8	1,519 2 2	1,438 7 9	1,478 13 —
October	1,146 6 4	1,125 3 9	1,135 13 1	1,456 14 7	1,436 15 7	1,446 15 1	1,458 2 —	1,384 14 7	1,421 8 3
November	1,173 8 2	1,165 3 —	1,169 5 7	1,504 1 —	1,493 10 7	1,498 13 9	1,613 15 9	1,560 — 7	1,587 — 2
December	1,132 — 2	1,125 2 —	1,128 9 1	1,501 13 7	1,483 7 2	1,492 10 4	1,551 13 4	1,540 — —	1,545 14 2
Average price for the year	1,156 9 6	1,151 7 6	1,154 — 6	1,337 11 5	1,332 8 9	1,335 2 1	1,638 6 8	1,593 2 8	1,615 12 8

	1905			1906			1907		
Number of chests sold	48,000			52,800			48,900		
January	1,605 — —	1,545 — 4	1,575 — 2	1,430 — —	1,380 — —	1,405 — —	1,450 — —	1,296 2 2	1,373 1 1
February	1,685 8 4	1,555 11 7	1,620 10 —	1,377 3 5	1,309 7 7	1,343 5 6	1,409 1 9	1,319 7 1	1,364 4 5
March	1,609 11 —	1,494 11 9	1,552 3 4	1,307 5 9	1,208 10 8	1,258 — 3	1,528 2 2	1,494 15 3	1,511 8 8
April	1,550 — —	1,448 7 7	1,499 3 9	1,340 — —	1,216 2 4	1,278 1 2	1,481 13 9	1,431 6 10	1,456 10 4
May	1,560 — —	1,499 6 2	1,529 11 1	1,334 12 6	1,210 — 4	1,272 6 5	1,442 12 2	1,380 6 6	1,411 9 4
June	1,554 — 7	1,512 6 7	1,533 3 7	1,331 — 8	1,257 2 10	1,294 1 9	1,445 — 2	1,410 — —	1,427 8 1
July	1,562 8 —	1,477 10 9	1,520 1 4	1,365 — —	1,235 — 10	1,300 — 5	1,332 3 —	1,326 15 7	1,329 9 3
August	1,548 4 1	1,509 14 3	1,329 1 2	1,500 — 4	1,450 2 8	1,475 1 6	1,325 — —	1,301 15 8	1,313 7 10
September	1,457 — 9	1,424 15 9	1,441 — 3	1,450 — —	1,330 — —	1,390 — —	1,312 8 2	1,268 — 2	1,290 4 2
October	1,397 — 4	1,370 — —	1,383 8 2	1,451 1 5	1,365 — —	1,408 — 8	1,356 9 —	1,331 8 4	1,344 — 8
November	1,410 — —	1,376 — 9	1,393 — 4	1,550 4 —	1,476 — 4	1,513 2 2	1,365 — —	1,315 — 4	1,340 — 2
December	1,420 — 9	1,385 — —	1,402 8 4	1,553 13 9	1,465 — —	1,509 6 10	1,285 — 4	1,269 11 9	1,277 6 1
Average price for the year	1,530 5 6	1,466 9 10	1,498 4 4	1,415 14 2	1,325 3 7	1,370 8 11	1,394 6 10	1,345 7 6	1,369 15 2

OPIUM

No. 6

AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA, in the BIHAR and
from 1st September

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Bihár	Benares	Total	Bihár		Benares		Total		Bihár	Benares	Total
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1848-49	11	8	19	280,221	175,138	107,823	67,389	388,044	242,527	45,394	17,600	62,994
1849-50	11	8	19	266,390	166,494	107,226	67,016	373,616	233,510	42,584	18,351	60,935
1850-51	11	8	19	293,945	183,716	118,228	73,892	412,173	257,608	43,268	17,785	61,053
1851-52	11	7	18	322,481	201,550	137,841	86,151	460,322	287,701	48,159	22,439	70,598
1852-53	11	7	18	384,586	240,366	161,445	100,903	546,031	341,269	63,012	24,445	87,457
1853-54	11	7	18	428,332	267,708	187,925	117,453	616,257	385,161	68,017	28,261	96,278
1854-55	11	7	18	411,287	257,054	184,424	115,265	595,711	372,319	57,934	20,862	78,796
1855-56	11	7	18	406,400	254,000	176,448	110,280	582,848	364,280	56,223	22,672	78,895
1856-57	11	7	18	380,906	238,066	162,991	101,870	543,897	339,936	41,662	18,313	59,975
1857-58	11	7	18	344,655	215,409	56,078	35,049	400,733	250,458	47,438	7,429	54,867
1858-59	11	7	18	341,502	213,439	126,144	78,840	467,646	292,279	30,437	10,892	41,329
1859-60	11	7	18	312,707	195,442	121,801	76,125	434,508	271,567	29,212	12,018	41,230
1860-61	11	8	19	281,126	175,704	154,211	96,382	435,337	272,086	33,522	24,646	58,168
1861-62	11	10	21	398,251	248,907	222,914	139,321	621,165	388,228	45,533	29,511	75,044
1862-63	11	10	21	425,353	265,846	287,000	179,375	712,353	445,221	54,664	38,919	93,583
1863-64	11	10	21	450,552	281,594	358,107	223,814	808,659	505,408	67,974	51,543	119,517
1864-65	11	10	21	417,345	260,841	347,840	217,400	765,185	478,241	47,017	39,259	86,276
1865-66	11	7	18	410,505	256,566	227,325	12,078	637,830	398,644	50,324	31,003	81,327
1866-67	11	7	18	444,530	277,832	257,546	160,966	702,076	438,798	58,222	34,914	93,136
1867-68	11	7	18	461,675	288,547	263,379	164,612	725,054	453,159	50,949	32,801	83,750
1868-69	11	7	18	406,555	254,097	282,826	176,766	689,381	430,863	48,111	37,908	86,019
1869-70	12	9	21	468,580	292,863	307,446	192,153	776,026	485,016	62,408	36,716	99,124
1870-71	12	11	23	487,550	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1871-72	12	11	23	497,801	311,126	358,923	224,326	856,724	535,452	51,913	29,518	81,431
1872-73	12	9	21	471,780	294,863	342,705	214,190	814,485	509,053	54,846	33,258	88,104
1873-74	12	9	21	410,278	256,424	319,432	199,645	729,710	456,069	60,861	43,000	103,861
1874-75	12	9	21	510,313	318,946	359,353	224,595	869,666	543,541	58,977	39,201	98,178
1875-76	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1876-77	12	9	21	517,377	323,360	372,245	232,653	889,622	556,013	63,694	61,562	125,256
1877-78	11	9	20	405,622	253,513	342,653	214,158	748,275	467,671	34,002	45,381	79,383
1878-79	11	9	20	415,289	259,556	395,820	247,387	811,109	506,943	41,268	56,637	97,905
1879-80	11	9	20	461,086	288,179	438,531	274,082	899,617	562,261	53,594	45,476	99,070
1880-81	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1881-82	11	12	23	460,382	287,738	389,659	243,537	850,041	531,275	49,449	51,449	100,889
1882-83	11	12	23	394,232	246,395	398,952	249,345	793,184	495,740	27,074	42,213	69,287
1883-84	11	12	23	399,518	249,699	409,831	256,144	809,349	505,843	59,560	67,037	126,597
1884-85	11	15	26	433,161	270,726	471,232	294,520	904,393	565,246	55,802	78,002	133,804
1885-86	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1886-87	11	15	26	458,266	286,416	441,018	275,636	899,284	562,052	49,582	57,995	107,577
1887-88	11	15	26	447,759	279,849	410,813	256,758	858,572	536,607	60,192	62,851	123,043
1888-89	11	16	27	405,866	253,666	329,917	206,198	735,783	459,864	32,234	35,500	67,734
1889-90	11	16	27	398,232	248,895	373,862	233,664	772,094	482,559	43,147	52,721	95,868
1890-91	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,726	44,373	83,099
1891-92	11	16	27	375,586	234,741	366,277	228,923	741,863	463,664	31,934	38,490	70,424
1892-93	11	16	27	385,761	241,101	341,028	213,142	726,789	454,243	40,339	42,970	83,309
1893-94	11	16	27	379,714	237,321	353,469	220,881	733,183	458,202	26,116	35,236	61,352
1894-95	11	16	27	370,343	231,464	449,668	281,042	820,011	512,506	32,109	36,949	69,058
1895-96	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1896-97	11	16	27	359,635	224,772	570,251	356,409	929,886	581,181	31,578	53,596	85,174
1897-98	11	20	31	373,075	233,172	501,598	313,499	874,673	546,671	31,397	52,930	84,327
1898-99	11	20	31	368,630	230,393	543,684	339,802	912,314	570,195	31,903	60,519	92,422
1899-1900	11	20	31	370,730	231,706	632,969	395,605	1,003,699	627,311	28,226	73,018	101,244
1900-01	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1901-02	11	20	31	336,122	210,076	610,818	381,761	946,940	591,837	27,197	63,420	90,617
1902-03	11	20	31	332,783	207,989	599,708	374,818	932,491	582,807	36,603	87,694	124,297
1903-04	11	20	31	332,008	207,505	696,522	435,326	1,028,530	642,831	34,503	77,049	111,552
1904-05	11	19	30	333,068	208,167	606,338	378,961	939,406	587,128	35,937	68,031	103,968
1905-06	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1906-07	11	19	30	283,379	177,112	619,957	387,473	903,336	564,585	21,408	71,746	93,154
1907-08	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340

NOTE.—(1) The standard bigha in both agencies is five-eighths of an acre
(2) The figures relate to the factory year from November to October, with effect from 1901-02

BENARES AGENCIES, in each year (September to August) of growth and manufacture 1848 to 31st August 1908

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	
									Srs. Chs.	Srs. Chs.	
226⅜	151	377⅜	25,000	10,385	35,385	25,226⅜	10,536	35,762⅜	6 7¼	6 8½	1848-49
793½	231	1,024½	23,755	10,664	34,419	24,548½	10,895	35,443½	6 6½	6 13½	1849-50
1,234⅛	240	1,474⅛	23,013	10,550	33,563	24,247⅛	10,790	35,037⅛	5 14¼	6 0¼	1850-51
633¼	275	908¼	26,465	13,000	39,465	27,098¼	13,275	40,373⅜	5 15½	6 8	1851-52
800	263	1,063	34,275	14,047	48,322	35,075	14,310	49,385	6 8¾	6 0¾	1852-53
1,000	214	1,214	36,546	16,775	53,321	37,546	16,989	54,535	6 5½	6 0¾	1853-54
1,200	232	1,432	32,210½	12,231	44,441½	33,410½	12,463	45,873⅜	5 10	4 8¼	1854-55
1,350	301	1,651	30,500	13,407	43,907	31,850	13,708	45,558	4 14¾	5 2	1855-56
1,506⅜	171	1,677⅜	22,026	10,667	32,693	23,532⅜	10,838	34,370⅜	4 6	4 —	1856-57
2,400	369	2,769	23,000¼	4,175	27,175½	25,400¼	4,544	29,944½	5 5½	5 4½	1857-58
1,420½	400	1,820½	15,247	6,120	21,367	16,667½	6,520	23,187⅛	3 9	3 7¼	1858-59
1,509¼	389	1,898⅛	14,665	6,762	21,427	16,174⅛	7,151	23,325⅛	3 11¾	3 15	1859-60
2,445$\frac{7}{15}$	682	3,127$\frac{7}{15}$	15,748	13,650	29,398	18,193$\frac{7}{15}$	14,332	32,525$\frac{7}{15}$	4 12¼	6 6¼	1860-61
2,726$\frac{7}{15}$	518	3,244$\frac{7}{15}$	22,351	17,305	39,656	25,077$\frac{7}{15}$	17,823	42,900$\frac{7}{15}$	4 9	5 4½	1861-62
2,551$\frac{7}{15}$	412	2,963$\frac{7}{15}$	27,387	22,340	49,727	29,938$\frac{7}{15}$	22,752	52,690$\frac{7}{15}$	6 1½	5 6¾	1862-63
2,124	362	2,486	35,038	29,231	64,269	37,162	29,593	66,755	6 —	5 11⅜	1863-64
1,591	668	2,259	24,762	23,023	47,785	26,353	23,691	50,044	4 8	4 8¼	1864-65
3,756	384	4,140	23,901	17,000	40,901	27,657	17,384	45,041	4 14¼	5 12¾	1865-66
3,842	900	4,742	28,475	20,420	48,895	32,317	21,320	53,637	5 3¾	5 6¾	1866-67
3,304⅙	757	4,061⅙	25,110	18,500	43,610	28,414⅙	19,257	47,671⅙	4 6¾	4 15	1867-68
1,393½	553	1,946½	25,244	21,650⅖	46,894	26,637⅘	22,203⅖	48,840$\frac{9}{10}$	4 11¾	5 5¾	1868-69
2,066½	579$\frac{5}{12}$	2,645$\frac{11}{12}$	32,900	21,172$\frac{7}{10}$	54,072$\frac{7}{10}$	34,966½	21,751$\frac{7}{120}$	56,718$\frac{11}{120}$	5 5¼	4 12½	1869-70
2,451$\frac{5}{12}$	529¾	2,981⅛	22,981	18,000⅕	40,981⅕	25,432$\frac{5}{12}$	18,529$\frac{19}{20}$	43,962$\frac{1}{20}$	3 12	3 10¾	1870-71
2,705$\frac{1}{12}$	662$\frac{11}{12}$	3,368	26,182	16,793	42,975	28,387$\frac{1}{12}$	17,455$\frac{11}{12}$	46,343	4 2¾	3 4⅝	1871-72
3,798⅝	725$\frac{7}{12}$	4,523$\frac{5}{6}$	26,770	19,000	45,770	30,568¼	19,725$\frac{7}{12}$	50,293$\frac{5}{6}$	4 10½	3 14	1872-73
2,897⅓	512	3,409⅓	30,856	23,860	54,716	33,753⅓	24,372	58,125⅓	5 15	5 6¼	1873-74
3,165⅝	1,207⅜	4,373⅓	29,340	22,414	51,754	32,505⅝	23,621⅜	56,127⅓	4 10	4 5¾	1874-75
2,959$\frac{1}{12}$	738¾	3,697¾	34,957	33,094	68,051	37,916$\frac{1}{12}$	33,832⅔	71,748¾	5 13¼	6 5¾	1875-76
3,195$\frac{1}{12}$	1,015	4,210$\frac{1}{12}$	32,166	35,001	67,167	35,361$\frac{1}{12}$	36,016	71,377$\frac{1}{12}$	4 14¾	6 9¾	1876-77
3,108¼	722¼	3,830½	18,140	25,000	43,140	21,248¼	25,722¼	46,970½	3 5½	5 4¾	1877-78
2,620⅙	1,456⅔	4,085⅚	29,786	20,175	49,961	32,415⅙	21,631⅔	54,046⅚	3 15½	5 11½	1878-79
3,282$\frac{1}{12}$	1,998$\frac{1}{12}$	5,280⅛	31,118	21,851	52,969	34,400$\frac{1}{12}$	23,849$\frac{1}{12}$	58,249⅛	4 10¼	4 2¼	1879-80
3,376$\frac{11}{12}$	479⅛	3,856$\frac{1}{12}$	24,200	25,532	49,732	25,576$\frac{11}{12}$	26,011⅛	53,588$\frac{1}{12}$	4 8½	4 4¾	1880-81
2,221⅚	1,369⅜	3,591½	26,022	28,017	54,039	28,243⅚	29,386⅜	57,630½	4 4¾	5 4½	1881-82
741	1,754⅓	2,495⅓	16,090	22,124	38,214	16,831	23,878⅓	40,709⅓	2 12	4 3¾	1882-83
1,224⅜	3,385⅝	4,610½	32,850	33,143	65,993	34,074⅜	36,528⅝	70,603½	5 15¼	6 8½	1883-84
2,660⅜	1,645$\frac{1}{15}$	4,305$\frac{11}{15}$	32,430	32,500	64,930	35,090⅜	34,145$\frac{1}{15}$	69,235$\frac{11}{15}$	5 2¼	6 10	1884-85
1,768⅝	3,794$\frac{5}{15}$	5,563$\frac{1}{15}$	31,500	33,000	64,500	33,268⅝	36,794$\frac{5}{15}$	70,063$\frac{1}{15}$	5 4¼	4 15¼	1885-86
620⅜	3,164$\frac{17}{30}$	3,785$\frac{7}{30}$	29,000	28,500	57,500	29,620⅜	31,664$\frac{17}{30}$	61,285$\frac{7}{30}$	4 5¾	5 4¼	1886-87
2,192$\frac{9}{20}$	2,633$\frac{7}{60}$	4,825$\frac{17}{30}$	35,500	34,000	69,500	37,692$\frac{9}{20}$	36,633$\frac{7}{60}$	74,325$\frac{17}{30}$	5 6	6 2¾	1887-88
1,131⅜	3,025	4,156⅜	17,500	20,805	38,305	18,631⅜	23,830	42,461⅜	3 2¾	4 3¾	1888-89
1,275⅜	2,798⅛	4,074	17,610	27,150	44,760	18,885⅜	29,948⅛	48,834	4 3½	5 10¼	1889-90
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12¾	4 8	1890-91
3,398⅜	2,624$\frac{11}{20}$	6,022$\frac{13}{60}$	20,846	12,833	33,679	24,244⅜	15,457$\frac{13}{20}$	39,701$\frac{53}{60}$	3 6¼	4 3¾	1891-92
2,970$\frac{13}{20}$	1,639$\frac{11}{15}$	2,610⅛	19,927	20,579	40,506	20,897$\frac{13}{20}$	22,218$\frac{11}{15}$	43,116⅙	4 2¾	5 0¾	1892-93
2,335$\frac{11}{20}$	2,881	5,216$\frac{11}{20}$	16,785	16,544	33,329	19,120$\frac{11}{20}$	19,425	38,545$\frac{13}{20}$	2 12	3 15¾	1893-94
2,346	1,410	3,756	18,538	17,415	35,953	20,884	18,825	39,709	3 7½	3 4½	1894-95
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 6¼	1895-96
1,409	834	2,243	22,000	23,500	45,500	23,409	24,334	47,743	3 8	3 12¼	1896-97
2,078	783	2,861	18,651	25,424	44,075	20,729	26,207	46,936	3 5¾	4 3½	1897-98
1,739	615	2,354	24,700	27,019	51,719	26,439	27,634	54,073	3 7¼	4 7¼	1898-99
2,446	2,326	4,772	25,650	26,793	52,443	28,096	29,119	57,215	3 —¾	4 9	1899-1900
2,088¼	2,069	4,157¼	21,450	23,007	44,457	23,538¼	25,076	48,614¼	2 13¾	4 2¼	1900-01
2,548½	3,531	6,079½	22,300	22,423	44,723	24,848½	25,954	50,802½	3 3¾	4 2½	1901-02
2,336⅓	2,755	5,091⅓	32,500	32,239	64,739	34,836⅓	34,994	69,830⅓	4 6½	5 13½	1902-03
2,096	2,682	4,778	25,000	25,000	50,000	27,096	27,682	54,778	4 2½	4 6¾	1903-04
2,327	3,646	5,973	30,500	25,000	55,500	32,827	28,646	61,473	4 5	4 7¾	1904-05
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14¾	1905-06
2,611	3,652	6,263	19,688	18,438	38,126	22,299	22,090	44,389	3 0¼	4 10	1906-07
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	3 12	1907-08

OPIUM

No. 7

QUANTITY (chests) of BENGAL OPIUM made in each SEASON, CHARGES thereof, net and average COST per

	NUMBER MANUFACTURED				Price per seer paid to cultivator	Payments to cultivators for raw opium
	Provision	Excise: Actual	Excise: Equivalent in provision chests	Total outturn in provision chests		
					₹ A. P.	₹
1848-49	35,385	377⅔	410⅝	35,795⅝	3 10 —	90,99,290
1849-50	34,419	1,024½	1,099⅝	35,518⅝	3 10 —	87,64,970
1850-51	33,563	1,474⅓	1,576⅓	35,139⅓	3 10 —	88,72,270
1851-52	39,465	908⅓	999⅓	40,464⅓	3 8 —	89,02,240
1852-53	48,322	1,063	1,167⅝	49,489⅝	3 8 —	1,22,43,410
1853-54	53,321	1,214	1,330⅛	54,651⅛	3 8 —	1,34,76,760
1854-55	44,441⅓	1,432	1,566⅓	46,007⅝	3 8 —	1,10,25,760
1855-56	43,907	1,651	1,808⅝	45,715⅝	3 4 —	1,02,56,300
1856-57	32,693	1,677⅔	1,831⅞	34,524⅞	3 4 —	77,96,810
1857 58	27,175½	2,769	3,027⅛	30,202⅞	3 4 —	71,32,700
1858-59	21,367	1,820½	1,997¼	23,364¼	3 4 —	53,72,820
1859-60	21,427	1,898⅓	2,036⅛	23,463⅛	3 8 —	58,29,200
1860-61	29,398	3,127⅞	3,356⅝	32,754⅝	4 — —	93,06,760
1861-62	39,656	3,244⅞	3,468⅝	43,124⅝	5 — —	1,50,10,050
1862-63	49,727	2,963⅞	3,162½	52,889½	5 — —	1,87,16,670
1863-64	64,269	2,486	2,654½	66,923½	5 — —	2,39,03,270
1864-65	47,785	2,259	2,438⅓	50,223⅓	5 — —	1,72,55,260
1865-66	40,901	4,140	4,403⅝	45,304⅝	4 8 —	1,46,38,730
1866-67	48,895	4,742	5,079⅓	53,974⅓	4 8 —	1,67,64,400
1867-68	43,610	4,061⅙	4,350⅛	47,960⅛	4 8 —	1,50,74,860
1868-69	46,894⅔	1,946½	2,098¾	48,992Ⅸ	4 8 —	1,54,83,470
1869-70	54,072⅞	2,645⅛	2,840	56,912⅞	4 8 —	1,78,42,350
1870-71	40,981⅓	2,981⅙	3,190⅞	44,171⅔	4 8 —	1,38,13,420
1871-72	42,975	3,368	3,609⅞	46,584⅞	5 — —	1,62,86,180
1872-73	45,770	4,523⅝	4,835⅓	50,605⅓	5 — —	1,76,20,850
1873-74	54,716	3,409⅓	3,642⅞	58,358⅛	5 — —	2,04,73,080
1874-75	51,754	4,373⅓	4,711½	56,465½	5 — —	1,96,35,830
1875-76	68,051	3,697¾	3,963¼	72,014¼	5 — —	2,57,63,400
1876-77	67,167	4,210⅛	4,524⅞	71,691⅞	5 — —	2,50,51,200
1877-78	43,140	3,830½	4,102	47,242	4 8 —	1,42,88,940
1878-79	49,961	4,085⅝	4,428⅝	54,389⅝	4 8 —	1,76,22,900
1879-80	52,969	5,280⅛	5,731½	58,700½	4 8 —	1,78,32,600
1880-81	49,732	3,856⅛	4,111	53,843	Bihár 5 — — / Benares 4 8 —	1,80,49,480
1881-82	54,039	3,591½	3,899⅛	57,938⅓	5 — —	2,01,77,800
1882-83	38,214	2,495⅓	2,770⅛	40,984⅛	5 — —	1,38,57,400
1883-84	65,993	4,610½	5,127	71,120	5 — —	2,53,19,400
1884-85	64,930	4,305⅛	4,674	69,604	5 — —	2,67,60,600
1885-86	64,500	5,563⅞	6,165	70,665	5 — —	2,43,00,000
1886-87	57,500	3,785⅞	4,238	61,738	5 — —	2,15,15,400
1887-88	69,500	4,825⅞	5,298	74,798	5 — —	2,46,08,600
1888-89	38,305	4,156⅝	4,620	42,925	5 — —	1,35,46,400
1889-90	44,760	4,074	4,515	49,275	5 — —	1,91,73,500
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770
1891-92	33,679	6,022⅝	6,562	40,241	5 — —	1,40,83,450
1892-93	40,506	2,610⅙	2,892½	43,398½	5 — —	1,66,38,620
1893-94	33,329	5,216⅞	5,640	38,969	5 — —	1,22,41,970
1894-95	35,953	3,756	4,061	40,014	6 — —	1,67,10,290
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1896-97	45,500	2,243	2,612	48,112	6 — —	2,04,37,010
1897-98	44,075	2,861	2,985	47,060	6 — —	2,02,15,360
1898-99	51,719	2,354	2,677	54,396	6 — —	2,21,77,860
1899-1900	52,443	4,772	4,783	57,226	6 — —	2,42,90,381
1900-01	44,457	4,157¼	4,517	48,974	6 — —	2,13,65,976
1901-02	44,723	6,079½	6,635½	51,358½	6 — —	2,17,43,955
1902-03	64,739	5,091⅓	5,544¼	70,283¼	6 — —	3,62,73,999
1903-04	50,000	4,778	5,197½	55,197½	6 — —	3,03,71,212
1904-05	55,500	5,973	6,531	62,031	6 — —	3,08,27,904
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,895	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,70,618

CHEST of PROVISION OPIUM, and average of WEIGHT to each CHEST for each SEASON from 1848-49 to 1907-08

Manufacturing and Agency Charges			Total charges of all kinds	Net cost of the total outturn of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	Total					
₹	₹	₹	₹	₹	₹	*Mds.*	
8,22,680	73,250	8,95,930	99,95,220	290	...	1·72	1848-49
8,72,210	71,970	9,44,180	97,09,150	290	...	1·7	1849-50
7,39,330	72,770	8,12,100	96,84,370	280	...	1·72	1850-51
8,42,930	88,310	9,31,240	98,33,480	280	...	1·72	1851-52
9,56,460	92,540	10,49,000	1,32,92,410	280	...	1·75	1852-53
8,91,030	1,00,760	9,91,790	1,44,68,550	270	...	1·75	1853-54
8,61,250	1,12,360	9,73,610	1,19,99,370	270	...	1·7	1854-55
7,11,750	1,08,150	8,19,900	1,10,76,200	250	...	1·7	1855-56
7,20,860	84,230	8,05,090	86,01,900	270	...	1·72	1856-57
6,03,070	1,17,030	7,20,100	78,52,800	280	...	1·75	1857-58
6,27,210	1,15,710	7,42,920	61,15,740	290	...	1·75	1858-59
6,70,560	1,13,760	7,84,320	66,13,520	300	...	1·72	1859-60
9,65,580	92,800	10,58,380	1,03,65,140	330	...	1·75	1860-61
10,06,780	1,00,990	11,07,770	1,61,17,820	390	...	1·75	1861-62
12,39,190	1,09,680	13,48,870	2,00,65,540	390	...	1·75	1862-63
16,75,420	1,21,760	17,97,180	2,57,00,450	390	...	1·75	1863-64
17,87,070	35,990	18,23,060	1,90,78,320	390	...	1·72	1864-65
12,20,370	47,580	12,67,950	1,59,06,680	370	...	1·75	1865-66
11,16,080	41,510	11,57,590	1,79,21,990	340	...	1·72	1866-67
11,45,030	59,480	12,04,510	1,62,79,370	350	...	1·72	1867-68
12,37,220	48,740	12,85,960	1,67,69,430	360	...	1·75	1868-69
14,04,700	38,430	14,43,130	1,92,85,480	350	370	1·72	1869-70
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1·72	1870-71
12,88,990	24,950	13,13,940	1,76,00,120	390	415	1·72	1871-72
12,62,220	23,110	12,85,330	1,89,06,180	393	416	1·72	1872-73
14,08,570	25,340	14,33,910	2,22,06,990	390	408	1·72	1873-74
14,75,370	34,630	15,10,000	2,11,45,830	390	413	1·75	1874-75
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1·75	1875-76
12,00,500	41,270	12,41,770	2,62,92,970	380	411	1·72	1876-77
18,31,150	44,820	18,75,970	1,61,64,910	340	407	1·72	1877-78
19,85,970	40,200	20,26,170	1,96,49,070	300	379	1·42	1878-79
21,18,720	45,280	21,64,000	1,99,96,600	330	378	1·6	1879-80
20,68,680	40,400	21,09,080	2,01,58,560	370	385	1·72	1880-81
22,17,670	32,470	22,50,140	2,24,27,940	390	417	1·72	1881-82
20,33,370	46,850	20,80,220	1,59,37,620	380	426	1·65	1882-83
26,45,890	51,610	26,97,500	2,80,16,900	380	412	1·67	1883-84
28,20,890	27,560	28,48,450	2,96,09,050	370	417	1·62	1884-85
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1·75	1885-86
23,64,110	35,900	24,00,010	2,39,15,410	360	419	1·6	1886-87
25,53,010	30,920	25,83,930	2,71,92,530	370	420	1·62	1887-88
21,23,050	34,750	21,57,800	1,57,04,200	410	424	1·75	1888-89
22,85,430	31,610	23,17,040	2,14,90,540	430	436	1·87	1889-90
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1·65	1890-91
16,88,570	24,640	17,13,210	1,57,96,660	370	440	1·47	1891-92
14,60,960	28,420	14,89,380	1,81,28,000	390	414	1·72	1892-93
15,18,580	19,580	15,38,160	1,37,80,130	330	425	1·77	1893-94
19,45,110	21,840	19,66,950	1,86,77,240	460	497	1·7	1894-95
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1·77	1895-96
18,34,260	24,730	18,58,990	2,22,96,000	460	508	1·8	1896-97
18,38,610	22,560	18,61,170	2,20,76,530	470	508	1·8	1897-98
19,46,390	19,500	19,65,890	2,41,43,750	440	496	1·7	1898-99
20,51,145	17,251	20,68,396	2,63,58,777	460	492*	1·8	1899-1900
21,49,669	19,023	21,68,692	2,35,34,668	480	505	1·8	1900-01
22,28,647	19,562	22,48,209	2,39,92,164	467	507	1·8	1901-02
21,06,950	21,896	21,28,846	3,84,02,845	546	485	1·8	1902-03
26,44,746	22,655	26,67,401	3,30,38,613	598	514	1·8	1903-04
25,02,088	23,294	25,25,382	3,33,53,286	538	503	1·8	1904-05
25,26,803	23,833	25,50,636	3,33,82,873	608	510	1·7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1·7	1906-07
22,06,793	26,994	22,33,787	2,68,04,405	515	†	1·7	1907-08

* Figures for the years previous to 1899-1900 represent the average cost per chest of provision opium sold during the year and those for 1899-1900 and subsequent years the average cost per chest of provision opium manufactured during the year

† Information not received

No. 8

ALL CHARGES (in rupees) on account of BENGAL OPIUM in each official year from 1881-82 to 1907-08

	Establishment and Contingencies		Payments to Cultivators		Manufacturing Charges	Miscellaneous	Total
	Bihár	Benares	Bihár	Benares	Bihár and Benares	Bihár and Benares	Bihár and Benares
1881-82	4,69,990	7,23,420	99,91,040	81,43,460	11,78,880	47,510	2,05,54,300
1882-83	4,78,650	7,14,210	92,72,970	1,03,16,210	19,71,210	56,100	2,28,09,350
1883-84	4,41,570	7,47,190	61,47,810	85,80,750	24,89,260	1,18,210	1,85,24,790
1884-85	5,19,460	7,68,940	1,19,05,140	1,36,56,390	27,15,510	63,850	2,96,29,290
1885-86	5,18,320	7,81,600	1,09,97,080	1,57,10,520	24,41,220	87,480	3,05,36,220
1886-87	5,12,550	7,47,130	1,17,32,670	1,21,24,140	20,74,510	61,000	2,72,52,000
1887-88	5,04,400	7,56,460	1,00,90,970	1,15,09,650	13,04,880	41,460	2,42,07,820
1888-89	5,43,120	7,23,580	1,12,59,250	1,20,44,030	13,28,000	41,530	2,59,39,510
1889-90	4,74,960	6,97,040	63,32,030	73,81,620	10,73,070	52,270	1,60,10,990
1890-91	5,08,920	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,330
1891-92	4,80,620	7,19,790	75,34,600	87,61,720	10,47,890	34,500	1,85,79,120
1892-93	4,68,120	7,11,040	63,78,410	75,07,410	8,86,130	25,510	1,59,86,620
1893-94	4,75,110	7,12,170	79,92,640	85,77,450	9,25,830	44,390	1,87,27,590
1894-95	4,43,680	7,40,820	52,58,780	77,47,690	18,83,310	47,920	1,61,22,200
1895-96	4,61,700	7,77,140	75,80,590	93,80,400	24,21,300	29,620	2,06,50,750
1896-97	5,04,130	8,03,330	84,70,100	1,28,63,600	21,47,580	39,390	2,48,28,130
1897-98	4,98,470	8,36,710	78,27,090	1,25,88,320	20,40,830	51,520	2,38,42,940
1898-99	5,16,830	8,73,480	75,89,400	1,27,17,010	19,52,190	42,720	2,36,91,630
1899-1900	5,24,044	9,08,830	72,57,470	1,51,34,360	19,97,348	47,341	2,58,69,393
1900-01	5,51,494	8,60,569	64,24,520	1,74,99,070	13,69,106	45,588	2,67,50,347
1901-02	5,44,600	8,37,037	57,18,100	1,55,27,960	14,16,123	48,587	2,40,92,407
1902-03	5,37,551	8,64,864	66,90,430	1,51,57,880	13,46,662	88,586	2,46,85,973
1903-04	5,58,624	8,87,106	86,93,610	2,15,36,860	15,90,492	76,655	3,33,49,347
1904-05	6,11,532	8,82,348	81,23,170	1,79,87,810	18,03,822	57,944	2,94,66,626
1905-06	5,86,362	8,98,521	84,68,310	1,65,56,530	17,83,364	50,248	2,83,43,335
1906-07	5,89,854	8,99,264	60,10,680	1,92,41,050	18,56,667	51,313	2,86,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,03,400	16,32,240	53,125	2,49,92,207

NOTE.—This table gives the details which make up the total charges entered in table No. 1. They are for the official year and therefore do not exactly correspond with the figures in the preceding table, No. 7, which are for the opium year

No. 9

TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in the CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, in each official year from 1830-31 to 1907-08

	Central India Agency	Ahmadabad	Ajmer	Total	Rate of Duty per Chest	
					C. I. and Ahmadabad	Ajmer
1830-31	8,23,020	...	...	8,23,020	175	...
1831-32	18,60,600	...	...	18,60,600	175	...
1832-33	15,21,450	...	...	15,21,450	175	...
1833-34	17,85,350	...	...	17,85,350	175	...
1834-35	12,20,970	...	...	12,20,970	175	...
1835-36	16,96,000	...	...	16,96,000	125	...
1836-37	25,01,870	...	...	25,01,870	125	...
1837-38	15,03,620	...	...	15,03,620	125	...
1838-39	24,68,120	...	...	24,68,120	125	...
1839-40	2,68,870	...	...	2,68,870	125	...
1840-41	20,96,620	...	...	20,96,620	125	...
1841-42	18,35,120	...	...	18,35,120	125	...
1842-43	48,67,400	...	...	48,67,400	200	...
1843-44	27,12,600	...	...	27,12,600	200	...
1844-45	41,32,000	...	...	41,32,000	200	...
1845-46	37,90,500	...	...	37,90,500	300	...
1846-47	50,58,900	...	...	50,58,900	300	...
1847-48	40,67,000	...	...	40,67,000	300 400	...
1848-49	80,52,800	...	...	80,52,800	400	...
1849-50	69,05,600	...	...	69,05,600	400	...
1850-51	78,42,400	...	...	78,42,400	400	...
1851-52	1,05,57,200	...	...	1,05,57,200	400	...
1852-53	1,13,08,400	...	...	1,13,08,400	400	...
1853-54	98,68,800	...	...	98,68,800	400	...
1854-55	1,01,45,600	...	...	1,01,45,600	400	...
1855-56	1,06,56,000	...	...	1,06,56,000	400	...
1856-57	1,16,85,000	...	...	1,16,85,000	400	...
1857-58	1,58,67,600	...	...	1,58,67,600	400	...
1858-59	1,38,99,200	6,51,600	...	1,45,50,800	400	...
1859-60	1,45,95,900	12,08,000	...	1,58,03,900	400 500	...
1860-61	2,37,03,200	16,41,800	...	2,53,45,000	500 600	...
1861-62	2,17,07,700	19,97,500	...	2,37,05,200	600 700	...
1862-63	2,92,63,700	26,15,300	...	3,18,79,000	700 600	...
1863-64	1,40,10,600	13,94,400	...	1,54,05,000	600	...
1864-65	1,91,59,200	4,14,000	...	1,95,73,200	600	...
1865-66	2,05,15,800	11,56,200	...	2,16,72,000	600	...
1866-67 (11 months)	1,75,56,000	7,99,200	...	1,83,55,200	600	...
1867-68	2,16,60,600	17,99,400	...	2,34,60,000	600	...
1868-69	1,78,72,200	7,11,000	...	1,85,83,200	600	...
1869-70	2,14,96,800	21,25,800	...	2,36,22,600	600	...
1870-71	2,25,64,800	11,38,800	...	2,37,03,600	600	...
1871-72	2,25,54,600	6,97,800	...	2,32,52,400	600	...
1872-73	2,56,12,800	7,89,000	...	2,64,01,800	600	...
1873-74	2,52,67,200	17,07,000	...	2,69,74,200	600	...
1874-75	2,87,89,200	9,47,400	...	2,97,36,600	600	...
1875-76	2,32,51,800	18,30,600	...	2,50,82,400	600	...
1876-77	2,88,10,800	10,60,800	...	2,98,71,600	600	...
1877-78	2,60,77,650	9,40,000	1,15,510	2,71,33,160	600 650	... 675
1878-79	2,13,83,380	24,51,480	1,42,760	2,39,77,620	650	675
1879-80	3,14,00,600	47,250	3,31,940	3,17,79,790	650 700	675 725
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725
1881-82	2,24,07,000	...	2,75,500	2,26,82,500	700	725
1882-83	2,37,66,270	8,00,270	2,12,620	2,47,79,160	700 650	725 675
1883-84	2,51,66,370	5,73,620	1,29,810	2,58,69,800	650	675
1884-85	2,53,58,780	2,27,820	91,800	2,56,78,400	650	675
1885-86	2,53,28,550	...	...	2,53,28,550	650	675
1886-87	2,65,45,350	1,33,620	...	2,66,78,970	650	675
1887-88	2,39,19,350	2,69,750	...	2,41,89,100	650	675
1888-89	1,97,04,750	18,850	9,450	1,97,33,050	650	675
1889-90	1,98,66,600	...	...	1,98,66,600	650	675
1890-91	1,83,42,300	32,500	...	1,83,74,800	650 600	675 625
1891-92	1,95,01,800	...	...	1,95,01,800	600	625
1892-93	1,71,60,600	...	...	1,71,60,600	600	625
1893-94	1,68,03,300	...	...	1,68,03,300	600	625
1894-95	1,87,54,320	...	...	1,87,54,320	600 650	625 675
1895-96	1,71,46,030	81,250	...	1,72,27,280	650	675
1896-97	1,41,13,520	...	...	1,41,13,520	650 600	675 625
1897-98	1,02,65,470	...	...	1,02,65,470	600 500	625 525
1898-99	1,37,49,250	...	...	1,37,49,250	500	525
1899-1900	1,29,11,250	...	...	1,29,11,250	500	525
1900-01	1,30,03,500	...	...	1,30,03,500	500	525
1901-02	87,93,250	...	...	87,93,250	500	525
1902-03	1,01,72,500	...	...	1,01,72,500	500	525
1903-04	1,33,68,750	...	...	1,33,68,750	500	525
1904-05	1,15,66,075	6,18,475	...	1,21,84,550	500 600	525 625
1905-06	87,59,100	8,39,700	...	95,98,800	600	625
1906-07	78,76,200	13,44,000	...	92,20,200	600	625
1907-08	1,10,09,400		...	1,10,09,400	600	625

No. 10

PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG calendar year from

	PRICES IN INDIA (RUPEES)					PRICES IN					
	IN CALCUTTA				IN BOMBAY	AT HONGKONG					
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares	Malwa	Patna	Benares	Malwa	Patna	Benares	Malwa
1855	733	742	...	...	...	372*	...	470*	...	...	...
1856	933	963	...	...	1,082	428*	...	511*	...	...	...
1857	1,094	1,082	...	...	1,174	559*	...	581*	...	...	...
1858	1,436	1,464	...	...	1,276	701*	...	615*	...	...	...
1859	1,635	1,663	...	...	1,319	755*	...	606*	...	...	...
1860	1,772	1,731	1,762	...	1,397	808	797	634	...	...	...
1861	1,852	1,836	1,866	...	1,541	906	889	712	...	...	...
1862	1,480	1,414	1,483	...	1,593¾	718	696	732	...	...	...
1863	1,402	1,335	1,393	1,333	1,574	626	609	684	1,462	1,422	1,596
1864	1,033	967	1,035	968	1,446	501	480	662	1,139	1,099	1,504
1865	979	930	994	943	1,426	495	472	722	1,078	1,027	1,570
1866	1,351	1,287	1,331	1,276	1,673	633	617	806	1,382	1,348	1,761
1867	1,326	1,263	1,315	1,263	1,598	629	612	738	1,379	1,343	1,609
1868	1,394	1,370	1,399	1,380	1,472	646	638	671	1,445	1,425	1,496
1869	1,289	1,234	1,280	1,237	1,438	594	577	652	1,338	1,301	1,478
1870	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1871	1,331	1,300	1,338	1,311	1,433	612	601	641	1,380	1,354	1,446
1872	1,432	1,389	1,430	1,392	1,347	655	636	606	1,485	1,443	1,375
1873	1,305	1,229	1,310	1,239	1,336	600	569	596	1,369	1,298	1,360
1874	1,242	1,200	1,246	1,205	1,308	583	565	593	1,300	1,260	1,320
1875	1,269	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1876	1,309	1,244	1,308	1,248	1,285	595	566	572	1,350	1,285	1,297
1877	1,300	1,230	1,285	1,229	1,366	600	571	609	1,353	1,290	1,375
1878	1,283	1,197	1,273	1,203	1,712	582	565	756	1,297	1,240	1,689
1879	1,189	1,113	1,191	1,114	1,652	553	519	754	1,233	1,158	1,682
1880	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1881	1,358	1,345	1,350	1,341	1,616	616	616	713	1,380	1,379	1,596
1882	1,260	1,220	1,260	1,220	1,433	580	562	642	1,295	1,256	1,435
1883	1,264	1,216	1,263	1,217	1,238	580	559	547	1,299	1,254	1,225
1884	1,303	1,273	1,306	1,276	1,244	596	585	548	1,339	1,314	1,231
1885	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1886	1,169	1,139	1,165	1,137	1,197	538	518	535	1,202	1,156	1,197
1887	1,091	1,044	1,090	1,045	1,199	508	485	537	1,127	1,079	1,194
1888	1,102	1,077	1,107	1,083	1,333	511	497	585	1,140	1,108	1,305
1889	1,177	1,142	1,176	1,143	1,311	539	528	592	1,206	1,180	1,324
1890	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1891	1,057	1,019	1,057	1,020	1,166	490	476	$509\frac{7}{12}$	1,086	1,055	$1,128\frac{1}{2}$
1892	1,216	1,196	1,227	$1,209\frac{1}{4}$	1,191	$568\frac{3}{8}$	$555\frac{3}{4}$	530	$1,264\frac{1}{8}$	$1,235\frac{3}{8}$	$1,178\frac{1}{4}$
1893	1,150	1,160	$1,151\frac{1}{4}$	$1,162\frac{3}{4}$	$1,172\frac{1}{2}$	573	$575\frac{1}{2}$	566	1,178	$1,183\frac{1}{4}$	$1,163\frac{7}{10}$
1894	1,254	1,251	$1,262\frac{1}{8}$	$1,268\frac{1}{2}$	$1,241\frac{1}{2}$	$692\frac{3}{8}$	$689\frac{7}{8}$	651	$1,302\frac{1}{5}$	1,297	1,224
1895	1,429	1,400	1,422	1,399	$1,397\frac{1}{4}$	766	$750\frac{3}{4}$	$711\frac{3}{4}$	1,465	1,436	1,361
1896	1,308	1,315	$1,301\frac{3}{9}$	$1,308\frac{1}{7}$	$1,370\frac{3}{8}$	$736\frac{1}{2}$	742	$752\frac{5}{6}$	1,333	1,343	1,363
1897	1,054	1,056	$1,042\frac{1}{3}$	$1,048\frac{1}{8}$	$1,254\frac{5}{6}$	$703\frac{1}{5}$	$710\frac{1}{11}$	$808\frac{1}{12}$	1,094	1,105	1,258
1898	1,023	1,010	$1,057\frac{23}{24}$	$979\frac{1}{2}$	$1,137\frac{7}{24}$	$738\frac{13}{24}$	$730\frac{11}{18}$	$799\frac{5}{12}$	1,060	1,049	1,148
1899	1,171	1,147	1,185	$1,160\frac{13}{24}$	1,180	$848\frac{17}{31}$	$829\frac{30}{31}$	$791\frac{2}{3}$	1,240	1,213	1,157
1900	1,373	1,367	$1,369\frac{1}{2}$	$1,360\frac{1}{2}$	1,319	$985\frac{5}{14}$	$986\frac{5}{7}$	$925\frac{3}{14}$	1,480	1,445	1,390
1901	1,330	1,322	$1,331\frac{5}{8}$	1,324	$1,276\frac{1}{24}$	...	..	...	..	..	..
1902	1,157	1,151	$1,156\frac{3}{4}$	1,151	$1,278\frac{5}{8}$	...	..	...	..	..	..
1903	1,338	1,333	1,310	$1,332\frac{2}{15}$	$1,299\frac{5}{8}$	$1,110\frac{7}{10}$	$1,120\frac{9}{10}$	$996\frac{1}{12}$	1,494	1,508	1,340
1904	1,638	1,593	$1,634\frac{1}{8}$	1,549	$1,540\frac{5}{6}$	$1,225\frac{5}{24}$	$1,199\frac{13}{36}$	$1,106\frac{3}{32}$	1,690	1,654	1,525
1905	1,530	1,467	1,530	$1,469\frac{1}{3}$	$1,732\frac{2}{5}$	$1,090\frac{7}{8}$	$1,043\frac{11}{24}$	$1,187\frac{5}{8}$	1,575	1,506	1,715
1906	1,416	1,325	1,415	1,319	1,542	$904\frac{1}{8}$	$850\frac{17}{24}$	$987\frac{1}{2}$	1,446	1,360	1,579
1907	1,394	1,345	1,381	$1,343\frac{1}{3}$	1,366	$901\frac{19}{27}$	$870\frac{1}{8}$	$870\frac{5}{9}$	1,431	1,381	1,385

* At Canton

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, in each 1855 to 1907

CHINA

AT SHANGHAI						EXCHANGE ON INDIA		
IN TAELS			IN RUPEES					
Patna	Benares	Malwa	Patna	Benares	Malwa	Hongkong, Rupees per 100 $	Shanghai, Rupees per 100 Taels	
..	..	..	..	..	..	..	..	1855
..	..	..	..	..	..	..	..	1856
..	..	..	..	..	..	..	..	1857
..	..	..	..	..	..	..	..	1858
..	..	..	..	..	..	..	..	1859
601	..	496	..	..	..	..	..	1860
586	..	550	..	..	..	..	..	1861
558	..	577	..	..	..	..	..	1862
502	..	543	1,546	..	1,673	234	308	1863
381	..	505	1,192	..	1,582	227⅛	313	1864
367	..	550	1,110	..	1,652	217½	301	1865
468	..	620	1,405	..	1,861	220	300	1866
465	..	552	1,404	..	1,666	219	302	1867
481	..	503	1,465	..	1,544	223	305	1868
457	449	510	1,381	1,356	1,537	226	303	1869
405	387	495	1,233	1,208	1,506	227	305	1870
457	446	481	1,406	1,373	1,480	226	308	1871
471	467	447	1,460	1,447	1,386	227	310	1872
441	422	456	1,350	1,292	1,395	228	306	1873
427	418	450	1,306	1,277	1,377	223	306	1874
432	428	432	1,322	1,284	1,322	223	306	1875
436	421	432	1,350	1,305	1,340	227	310	1876
442	426	469	1,362	1,311	1,446	226	308	1877
429	412	573	1,332	1,276	1,776	223½	310	1878
406	384	566	1,236	1,170	1,726	223	305	1879
459	437	569	1,411	1,342	1,750	225	308	1880
455	454	531	1,401	1,397	1,635	224	308	1881
428	418	462	1,314	1,283	1,418	223½	307	1882
423	411	397	1,303	1,266	1,227	224	308	1883
435	431	405	1,335	1,322	1,257	225	307	1884
434	421	403	1,327	1,284	1,234	224	306	1885
392	383	397	1,208	1,184	1,225	223⅛	308⅜	1886
369	354	394	1,132	1,088	1,210	222⅜	307	1887
368	364	428	1,132	1,118	1,317	223	307½	1888
389	383	246	1,204	1,185	1,317	223¾	309¼	1889
356	354	387	1,089	1,081	1,184	221½	306 11/16	1890
355¼	347	366½	1,090	1,064	1,124	221½	306¾	1891
407	399⅛	387½	1,253	1,229	1,193	222½	307⅜	1892
418½	423½	426¾	1,185¾	1,200	1,209	205⅜	283⅛	1893
511⅕	508⅜	493⅕	1,306	1,299	1,227	188	255½	1894
563½	552⅛	533	1,490	1,460½	1,409⅜	191¼	264½	1895
542⅜	549⅜	566½	1,355	1,372	1,414	181	249¾	1896
531¾	531	607½	1,117	1,115	1,276	155⅜	210	1897
507 3/20	549⅜	610 11/16	986	1,068	1,188	143 9/16	194 33/80	1898
617 5/16	636 2/20	594⅕	1,247	1,284	1,199	146 5/16	201⅛	1899
688	672	704	1,444	1,411	1,478	150 7/20	209 11/16	1900
..	..	..	..	..	..	143⅜	195¼	1901
..	..	..	..	..	..	129½	175⅜	1902
..	..	..	..	..	..	134 9/16	188 7/16	1903
..	..	..	..	..	..	137 11/16	192 19/32	1904
..	..	..	..	..	..	144 7/16	202⅛	1905
..	..	..	..	..	..	159⅛	216 6/16	1906
..	..	..	..	..	..	158¾	..	1907

H

OPIUM

No. 11.

QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA

	China		Straits Settlements		United Kingdom		East Coast of Africa		Mauritius		Natal		Reunion	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1855-56	63,427	5,59,25,320	7,108	60,13,570	...	...	2	2,100	...	...	...	...	...	...
1856-57	66,305	6,50,55,870	5,863	53,12,190	...	...	...	...	...	...	...	...	...	...
1857-58	68,003	8,24,10,320	6,895	85,90,090	...	...	...	...	...	...	...	...	...	...
1858-59	74,707	10,66,06,510	1,034	15,47,630	...	...	...	...	...	...	...	...	...	...
1859-60	54,863	8,36,63,350	3,675	66,42,310	...	...	...	...	...	...	...	...	...	...
1860-61	59,405	9,42,88,870	4,073	75,36,640	...	...	...	...	...	...	...	...	...	...
1861-62	60,012	9,70,49,720	5,296	83,93,580	...	...	...	...	...	...	...	...	...	...
1862-63	75,331	11,52,65,470	6,851	96,24,720	...	...	...	...	...	...	...	...	...	...
1863-64	62,025	9,70,49,470	8,771	1,04,64,560	...	...	...	...	...	...	...	...	...	...
1864-65	75,128	9,06,35,870	9,288	84,09,510	...	...	...	...	...	...	...	...	...	...
1865-66	76,863	9,94,36,630	11,549	1,17,62,890	...	...	...	...	...	...	...	...	...	...
1866-67 (11 months)	70,360	9,88,15,516	4,461	54,72,877	...	...	...	...	...	...	...	...	...	...
1867-68	79,654	11,35,85,694	7,461	96,91,170	..	...	1	2,250	...	...	...	...	...	...
1868-69	68,674	9,83,72,612	6,167	84,27,890	2	2,660	7	9,750	9	12,940	...	...	...	...
1869-70	81,748	10,88,00,839	6,680	78,32,015	18	17,495	7	10,400	2	2,380	...	...	6	7,275
1870-71	77,105	9,85,64,389	8,054	88,64,360	54	77,614	13	18,740	9	9,730	...	...	10	11,350
1871-72	85,470	12,27,34,796	7,845	1,08,53,106	4	5,520	6	8,250	4	5,490	...	...	11	14,645
1872-73	76,331	10,52,96,735	6,458	88,08,520	60	79,950	22	27,745	2	2,825	...	...	...	...
1873-74	80,123	10,27,44,216	8,464	1,04,94,699	87	1,14,815	4	5,100	1	1,205	...	...	...	...
1874-75	85,454	10,86,26,944	8,943	1,05,08,050	165	2,13,500	22	28,750	7	8,450	...	...	...	...
1875-76	77,186	9,77,67,007	11,005	1,35,18,835	60	75,480	7	8,775	19	24,515	...	...	...	...
1876-77	86,855	11,17,41,208	9,701	1,19,09,695	100	1,28,990	10	13,600	47	61,160	...	...	...	...
1877-78	83,317	11,20,39,972	9,357	1,15,21,524	20	25,500	8	11,050	28	35,620	...	...	...	...
1878-79	82,151	11,91,66,052	8,881	1,05,67,680	5	7,300	5	9,450	80	98,270	...	...	1	1,245
1879-80	94,835	13,12,34,886	10,586	1,18,96,842	...	...	6	8,900	16	18,745	...	...	1	1,310
1880-81	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1881-82	78,553	11,01,16,575	10,005	1,31,64,205	...	...	19	27,148	50	66,200	...	...	2	2,670
1882-83	80,696	10,14,00,789	10,316	1,24,90,570	...	...	16	23,160	46	56,965	1	1,250	5	6,215
1883-84	83,728	10,28,84,526	7,320	89,43,170	...	...	11	13,035	44	55,510	3	4,200	3	3,790
1884-85	75,391	9,45,01,800	10,134	1,29,71,115	...	...	7	7,920	26	32,155	...	...	4	5,080
1885-86	76,115	9,30,12,585	10,728	1,30,12,000	...	...	7	8,325	19	23,535	2	1,800	7	8,890
1886-87	83,124	9,67,39,080	11,396	1,26,02,265	19	20,220	16	18,419	38	42,645	1	600	1	1,180
1887-88	76,815	8,68,42,102	12,368	1,28,73,200	54	59,475	19	24,409	67	70,255	1	1,200	...	...
1888-89	72,891	8,87,66,350	13,995	1,53,24,357	51	55,990	18	22,290	5	5,200	13	15,970	...	...
1889-90	70,102	8,42,11,433	13,749	1,54,77,660	48	56,154	16	18,370	60	68,175	2	2,500	...	...
1890-91	70,855	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	...	...
1891-92	70,805	7,80,38,551	15,035	1,57,73,270	61	66,035	6	5,475	53	54,870	6	6,180	...	...
1892-93	59,771	7,31,75,776	12,609	1,57,00,125	17	19,900	10	12,005	53	63,965	5	5,350	1	1,400
1893-94	52,449	5,97,71,949	14,455	1,61,44,215	54	60,680	11	12,687	32	33,860	...	...	...	...
1894-95	51,819	6,81,90,759	14,567	1,93,01,675	7	8,244	3	3,800	60	82,200	8	10,362	...	...
1895-96	45,617	6,35,38,183	12,529	1,72,93,283	24	33,602	8	9,250	32	43,365	2	1,400	...	...
1896-97	45,133	5,88,00,453	13,090	1,64,26,465	34	43,605	18	22,645	78	98,060	16	22,855	1	1,165
1897-98	41,965	4,65,47,337	12,290	1,25,98,143	...	...	4	5,975	42	43,425	10	12,912	...	...
1898-99	50,223	5,36,04,743	14,577	1,51,83,740	201	2,23,790	18	19,425	20	20,650	2	2,225	2	2,280
1899-1900	49,455	6,04,33,914	15,592	1,88,18,535	478	5,84,615	10	11,817	30	33,400	5	5,387	5	6,575
1900-01	49,761	6,74,37,324	16,779	2,28,71,725	607	8,24,490	16	19,183	38	49,335	5	6,500	...	...
1901-02	47,066	6,12,72,620	15,114	1,95,34,925	625	8,09,690	27	4,799	39	51,610	6	7,050	...	...
1902-03	50,009	6,02,61,747	14,722	1,67,13,985	448	5,14,505	18	22,017	30	33,875	5	4,550	...	...
1903-04	55,041	7,78,00,908	14,134	2,04,86,145	290	4,13,770	21	25,975	25	33,425	6	5,985	...	...
1904-05	51,984	8,31,15,607	12,255	1,89,42,510	277	4,38,735	5	8,200	39	60,210	7	10,395	...	...
1905-06	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	...	...
1906-07	50,590	7,20,37,104	12,953	1,72,57,590	315	4,51,445	16	17,400	24	30,705	1	1,700	...	...
1907-08	47,749	6,54,40,072	13,195	1,75,35,265	116	1,62,180	15	18,165	25	33,775	..	...	...	...

by SEA to each FOREIGN COUNTRY, in each official year from 1855-56 to 1907-08

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
...	220	10	6,670	...	...	...	...	...	...	41	48,470	18	12,360	70,606	6,20,08,710
...	...	...	...	...	...	...	...	...	...	208	1,87,850	9	10,390	72,385	7,05,66,300
...	...	...	...	...	...	...	...	...	...	67	65,340	1	600	74,966	9,10,66,350
...	...	40	57,750	...	...	...	...	...	...	21	32,360	20	32,170	75,822	10,82,76,420
11	17,970	...	...	...	...	...	...	...	...	114	1,89,550	18	30,760	58,681	9,05,43,940
...	...	...	...	...	...	...	...	...	...	10	18,600	2	3,020	63,490	10,18,47,130
...	...	...	...	...	...	...	...	...	...	36	68,470	19	27,350	65,363	10,55,39,120
...	...	...	...	...	...	...	...	...	...	31	45,540	3	5,550	82,216	12,49,41,280
...	...	...	...	...	...	...	...	...	...	33	36,000	10	10,900	70,839	10,75,60,930
...	...	...	...	...	...	...	...	...	...	69	65,860	7	6,800	84,492	9,91,18,040
...	...	...	...	...	...	...	...	...	...	...	...	27	27,940	88,439	11,12,27,460
...	...	24	16,763	...	...	10	11,875	...	...	...	...	...	...	74,855	10,43,17,031
...	...	10	12,500	...	...	8	10,830	...	...	4	5,485	1	66	87,139	12,33,07,995
...	...	4	5,410	...	...	80	1,08,355	...	...	12	16,920	...	...	74,955	10,69,56,537
...	...	20	23,400	...	...	175	2,05,750	...	...	7	9,450	20	24,300	88,683	11,69,33,304
10	10,600	34	37,320	...	...	224	2,38,750	...	...	5	5,775	...	...	85,518	10,78,38,628
...	...	13	16,785	...	...	10	12,350	...	...	1	1,340	...	...	93,364	13,36,52,282
...	...	35	47,020	...	...	...	...	...	...	...	...	...	...	82,908	11,42,62,795
...	...	47	58,505	...	...	...	...	...	...	...	...	...	...	88,726	11,34,18,540
...	...	58	68,495	70	83,425	...	...	...	...	12	14,835	15	17,275	94,746	11,95,69,722
...	...	68	83,365	...	...	...	...	...	...	5	6,285	...	...	88,350	11,14,84,264
5	6,560	79	97,850	...	...	...	...	...	...	8	10,480	65	78,000	96,870	12,40,47,483
...	...	89	1,09,255	...	...	...	...	...	...	...	...	1	633	92,820	12,37,43,554
1	1,800	76	87,990	...	...	...	...	...	...	...	...	...	...	91,200	12,99,39,787
...	...	63	72,460	...	...	...	...	...	...	...	...	...	...	105,507	14,32,33,143
3	4,960	84	1,12,280	...	...	...	...	...	...	...	...	...	...	92,190	13,60,01,477
...	...	89	1,17,395	620	8,27,225	...	...	...	...	...	...	...	...	89,338	12,43,21,418
...	...	77	93,375	640	7,40,900	...	...	...	...	...	...	1	600	91,798	11,48,13,764
...	...	83	1,01,635	771	9,38,735	...	...	...	...	...	...	...	...	91,963	11,29,44,601
...	...	107	1,36,590	910	11,71,400	...	...	...	...	...	...	...	...	86,578	10,88,26,060
...	...	77	94,070	1,000	11,93,375	...	...	...	...	...	...	1	600	87,956	10,73,55,180
...	...	94	1,03,455	1,150	12,48,825	...	...	...	...	...	...	...	...	95,839	11,07,76,689
...	...	102	1,06,145	670	7,00,850	...	...	...	...	...	...	...	...	90,096	10,06,77,636
...	...	90	98,725	725	7,92,250	...	...	...	...	...	...	1	576	87,789	10,50,80,808
...	...	119	1,33,820	1,050	11,69,575	...	...	20	21,675	...	...	...	...	85,166	10,11,59,362
...	...	103	1,05,725	480	4,94,075	...	...	280	2,93,700	...	...	...	...	85,753	9,26,18,145
...	...	113	1,17,245	880	9,26,250	125	1,29,525	470	5,00,925	3	3,210	1	1,072	87,558	9,56,22,608
...	...	127	1,30,940	2,170	26,29,475	450	5,56,000	170	2,18,050	...	...	1	1,150	75,384	9,25,50,136
...	...	94	1,04,360	2,850	30,47,950	700	8,01,125	195	2,17,250	...	...	1	204	70,841	8,01,94,280
...	...	109	1,45,550	1,400	17,28,450	640	8,67,350	225	3,08,200	...	...	...	62	68,838	9,06,46,652
...	...	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	...	...	80	1,09,681	60,860	8,45,93,364
...	...	138	1,69,275	2,660	32,63,100	800	10,22,280	240	3,05,825	...	...	50	53,500	62,258	8,02,29,223
...	...	133	1,36,765	700	6,90,200	555	5,59,225	220	2,25,425	...	...	150	1,56,225	56,069	6,09,75,632
...	...	155	1,58,065	1,360	14,08,875	550	6,17,200	20	19,100	...	...	...	...	67,128	7,12,60,093
...	...	170	2,05,655	1,250	14,91,300	355	4,45,950	...	...	...	...	...	...	67,350	8,20,37,148
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	...	...	...	...	10	13,050	69,708	9,45,54,357
3	3,915	180	2,32,360	1,600	20,66,250	935	12,06,275	...	...	...	...	8	10,360	65,603	8,52,29,854
...	...	199	2,27,535	1,300	14,79,300	710	8,06,975	...	...	32	38,990	58	65,875	67,531	8,01,69,354
1	1,230	189	2,75,905	2,250	31,83,700	655	9,51,025	...	...	66	1,01,970	959	14,21,600	73,637	10,47,01,638
...	...	192	2,98,605	700	11,45,000	750	11,75,750	...	...	82	1,36,860	570	9,02,570	66,861	10,62,34,442
...	...	179	2,57,120	500	7,55,175	770	10,64,400	...	...	71	1,00,455	538	7,61,655	62,936	9,47,17,667
...	...	178	2,50,190	580	7,90,100	930	13,06,750	...	...	249	3,55,995	438	5,80,245	66,274	9,30,79,224
...	...	194	2,67,770	940	12,39,300	1,285	17,00,150	...	...	...	...	241	3,28,105	63,760	8,67,24,782

No. 12

EXPORTS of OPIUM from INDIA and IMPORTS into HONGKONG and the STRAITS SETTLEMENTS, also PERSIAN and TURKEY OPIUM IMPORTED into HONGKONG, from 1870 to 1907

	Exported from India (*chests*)							Imported into Hongkong from India (*chests*)				
	From Calcutta				From Bombay			From Calcutta			From Bombay	Total
	To China	To Straits	To Cochin China	Total to all Countries	To China	To Straits	Total Exports	Patna	Benares	Total		
1870	40,455	7,696	...	48,151	41,001	...	89,152	25,705	14,401	40,106	40,558	80,664
1871	41,891	8,312	...	50,203	38,856	...	89,059	26,906	10,758	37,664	38,938	76,602
1872	37,175	7,017	...	44,192	42,810	...	87,002	24,570	8,842	33,412	40,372	73,784
1873	33,452	7,293	...	40,745	44,234	...	84,979	25,462	9,334	34,796	44,379	79,175
1874	37,285	9,140	60	46,485	47,754	...	94,239	25,025	8,077	33,102	46,810	79,912
1875	34,498	10,892	10	45,400	41,964	...	87,364	25,651	8,385	34,036	42,929	76,965
1876	36,401	10,134	...	46,535	48,905	...	95,440	26,776	8,954	35,730	47,919	83,649
1877	30,700	8,836	...	48,536	44,714	...	93,250	23,986	12,316	36,302	45,383	81,685
1878	44,769	8,986	...	53,755	37,866	...	91,621	27,302	13,008	40,316	33,898	74,208
1879	49,054	10,568	...	59,622	43,546	...	103,168	30,402	17,693	48,095	43,143	91,238
1880	46,147	9,833	...	55,980	35,251	...	91,231	25,899	17,391	43,290	34,192	77,482
1881	46,745	9,734	420	56,899	37,095	...	93,994	24,271	15,601	39,872	34,217	74,089
1882	45,075	10,185	690	55,950	31,173	...	87,123	25,598	15,820	41,418	28,544	69,962
1883	45,233	7,523	825	53,581	39,171	...	92,752	25,279	15,097	40,376	36,823	77,199
1884	38,451	9,755	806	49,012	39,960	...	88,972	20,685	12,509	33,194	40,505	73,699
1885	38,817	10,677	700	50,194	37,036	...	87,230	22,865	15,240	38,105	37,516	75,621
1886	41,584	11,036	1,250	53,870	40,886	...	94,756	27,456	14,748	42,204	40,119	82,323
1887	42,750	12,509	770	56,029	36,722	...	92,751	27,047	14,933	41,980	35,022	77,002
1888	43,288	12,955	875	57,118	31,488	...	88,606	23,642	12,327	35,969	30,199	66,168
1889	41,442	14,504	800	56,746	30,649	...	87,395	27,067	15,438	42,505	29,410	71,915
1890	42,753	13,763	725	57,241	26,934½	...	84,175½	26,855	16,308	43,161	26,554	69,717
1891	40,276	14,727	1,245	56,248	30,221½	...	86,469½	24,361	14,930	39,291	29,269	68,560
1892	34,924	13,276	1,630	50,370	30,006½	2	80,378½	23,166	13,509	36,675	30,639	67,314
1893	26,857	14,203	2,400	44,320	25,486½	...	69,806½	19,436	6,970	26,406	23,477	49,883
1894	23,063	15,055	2,350	41,363	31,217	...	72,580	16,955	6,332	23,287	31,065	54,352
1895	21,529	12,263	1,650	36,342	24,084	17	60,443	15,657	6,050	21,707	25,837½	47,544½
1896	21,379	13,077	1,660	37,521	22,066½	44½	59,632	17,869	4,152	22,021	21,764½	43,785½
1897	25,206	12,571	1,300	39,858	18,288	...	59,161	18,739	4,986	23,725	19,026½	42,751½
1898	23,054	13,923	1,540	39,263	23,188½	...	62,466	18,735	4,649	23,384	22,772	46,156
1899	24,063	15,489	1,220	41,961	25,773	...	67,754	18,395	6,522	24,917	25,723½	50,640½
1900	25,012	16,204	1,870	44,392	26,426	...	70,839	18,945	5,928	24,873	26,209½	51,082½
1901	29,333	15,446	1,350	47,950	17,198	...	65,178	21,417	6,870	28,287	17,546½	45,833½
1902	29,278	15,222	1,450	47,506	20,392	...	67,917	22,524	7,011	29,535	17,374	46,909
1903	29,860	14,342	2,250	48,430	23,937	35	72,425	21,157	6,907	28,064	23,425	51,489
1904	32,828	11,993	1,100	47,842	20,537	55	68,452	21,968	8,321	30,289	20,705½	50,994½
1905	32,769	12,894	500	47,976	15,055	...	63,054	23,795	8,778	32,573	15,274	47,847
1906	37,753	12,345	300	52,595	13,000	...	65,617	25,145	12,047	37,192	13,595	50,787
1907	32,945	13,558	1,020*	49,043	14,354	...	63,415	22,990	9,744	32,734	13,385½	46,119½

	Imported into the Straits from India (*chests*)					Total Imports from India into Hongkong and the Straits	Persian and Turkey Opium Imported into Hongkong (*chests*)		
	From Calcutta			From Bombay	Total		Persian	Turkey	Chinese
	Patna	Benares	Total						
1870	105	7,613	7,718	...	7,718	88,382	2,405	...	...
1871	485	10,197	10,682	...	10,682	87,284	1,581	71	...
1872	525	9,640	10,165	3	10,168	83,952	576	64	...
1873	155	8,333	8,488	...	8,488	87,663	463	85	...
1874	145	8,540	8,685	...	8,685	88,597	953	6	...
1875	220	9,575	9,795	...	9,795	86,760	1,397	80	...
1876	230	10,999	11,229	...	11,229	94,878	1,654	...	...
1877	271	9,867	10,138	...	10,138	91,823	2,840	19	...
1878	245	10,216	10,461	1	10,462	84,670	4,202	41	...
1879	270	10,903	11,173	...	11,173	102,411	5,643	1,007	...
1880	335	10,402	10,737	...	10,737	88,219	4,662	65	...
1881	1,001	10,893	11,894	...	11,894	85,983	6,121	295	...
1882	1,390	10,482	11,872	...	11,872	81,834	7,239	36	...
1883	1,196	10,911	12,107	...	12,107	89,306	3,693	167	...
1884	999	11,174	12,173	...	12,173	85,872	4,384	134	...
1885	557	10,082	10,639	...	10,639	86,260	4,735	152	...
1886	280	10,190	10,470	...	10,470	92,793	5,696	81	...
1887	305	12,096	12,401	...	12,401	89,403	3,937	94	...
1888	83	13,561	13,644	...	13,644	79,812	4,820	166	...
1889	443	14,945	15,388	...	15,388	87,303	5,680	94	...
1890	645	13,071	13,716	...	13,716	83,433	6,940	29½	...
1891	1,084	15,021	16,105	...	16,105	84,665	5,785	86	...
1892	2,140	10,704	12,844	...	12,844	80,158	6,619	55	...
1893	3,789	10,917	14,706	...	14,706	64,589	4,076	...	...
1894	4,247	10,655	14,902	...	14,902	69,254	5,129	10	...
1895	1,131	10,852	11,983	29	12,012	59,556½	3,695	15	...
1896	525	12,477	13,002	24	13,026	56,811½	3,482	54	...
1897	645	12,081	12,726	...	12,726	55,477½	5,130	8	327
1898	740	12,729	13,469	...	13,469	59,625	4,835	31	34
1899	354	14,140	14,494	...	14,494	65,134½	5,999½	51	29
1900	750	15,469	16,229	...	16,229	67,311½	5,206½	418	40
1901	780	14,405	15,185	...	15,185	61,018½	4,839½	2	...
1902	1,002	13,714	14,716	...	14,716	61,625	3,544	10	...
1903	1,567	12,881	14,448	36	14,484	65,973	5,764	14	...
1904	207	12,029	12,236	54	12,290	63,284½	4,540	34	...
1905	30	12,656	12,686	...	12,686	60,533	2,094½	33	...
1906	65	12,365	12,430	...	12,430	63,217	2,388	867	...
1907	255	13,193	13,448	...	13,448	59,567½	1,999	4	...

* Represents the total imports of Indian opium into Indo-China (including Cochin-China, Cambodia, Annam, and Tonkin)

No. 13

IMPORTS (less RE-EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA from 1864 to 1907

	NORTHERN PORTS					YANGTZE RIVER PORTS					SHANGHAI				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1864	4,402	237	9	45	4,693	8,778	332	14	75	9,199	9,794	8,781	1,096	38	19,709
1865	8,054	992	396	278	9,720	11,833	1,202	287	349	13,671	8,446	9,386	1,687	84	14,603
1866	13,577	1,070	561	407	15,615	13,966	1,395	274	84	15,719*	1,896	9,042	812	5	11,755
1867	Details not available														
1868	12,397	252	367	169	13,185	13,404	538	179	40	14,161	1,369	6,461	2,942	7	10,779
1869	10,029	401	473	128	11,031	14,101	679	70	18	14,868	1,316	7,140	2,740	..	11,196
1870	12,754	194	557	239	13,744	16,498	1,070	130	53	17,751	1,363	7,730	2,534	14	11,641
1871	11,961	349	329	317	12,956	17,474	1,021	108	8	18,611	1,179	8,052	2,464	..	11,695
1872	10,635	205	234	..	11,074	18,557	833	133	38	19,561	1,840	8,072	2,436	..	12,348
1873	9,986	245	211	37	10,479	21,225	975	529	6	22,735	1,593	7,532	3,658	..	12,783
1874	10,501	103	171	37	10,812	22,037	1,556	580	26	24,199	1,218	7,723	2,444	12	11,397
1875	7,407	204	96	30	7,737	22,345	1,791	688	62	24,836	1,280	6,932	2,470	17	10,699
1876	7,865	181	89	2	8,137	22,489	822	372	1	23,684	1,477	7,360	3,047	..	11,884
1877	6,839	211	138	88	7,276	22,699	899	607	75	24,280	1,517	7,178	4,024	15	14,734
1878	7,820	266	161	410	8,657	20,862	1,367	1,107	1,050	24,386	1,375	8,291	4,930	139	14,735
1879	9,326	522	459	863	11,170	22,590	1,956	1,661	1,145	27,352	1,365	9,910	5,677	150	17,102
1880	5,755	63	367	622	6,807	20,770	1,397	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1881	4,739	244	303	340	5,626	23,758	1,893	2,494	370	28,515	1,442	6,961	5,415	133	13,951
1882	3,581	162	227	131	4,101	22,011	1,455	1,768	697	25,931	1,500	7,786	5,030	314	14,636
1883	3,289	168	225	42	3,724	24,187	1,566	1,694	650	28,097	1,297	6,749	4,919	544	13,509
1884	3,006	114	180	8	3,308	25,128	1,340	1,034	29	27,531	1,388	6,887	3,353	91	11,719
1885	2,343	123	155	1	2,622	23,096	943	1,258	11	25,308	1,383	5,616	4,242	33	11,274
1886	2,737	127	130	65	3,059	21,854	998	1,628	113	24,593	2,125	7,424	3,421	259	13,229
1887	2,354	109	166	15	2,644	19,293	264	118	26	19,701	4,317	7,842	4,735	205	17,099
1888	1,681	147	158	..	1,986	17,068	387	130	6	17,591	3,932	9,238	5,053	48	18,271
1889	1,599	132	171	4	1,906	14,989	447	107	10	15,553	3,045	7,919	5,522	59	16,545
1890	1,658	174	191	1	2,024	15,505	446	129	..	16,080	3,200	8,522	5,682	16	17,420
1891	1,711	147	208	18	2,084	15,570	449	129	19	16,167	3,337	7,806	6,510	35	17,688
1892	1,749	144	172	20	2,085	15,432	422	91	73	16,018	3,514	6,425	5,815	149	15,903
1893	1,769	171	166	10	2,116	15,209	486	56	9	15,760	4,392	7,010	4,710	17	16,129
1894	1,663	128	149	5	1,945	16,096	474	10	..	16,580	5,215	7,178	3,802	3	16,198
1895	1,484	117	142	12	1,735	14,633	394	16	3	15,046	5,011	5,494	3,511	9	14,025
1896	1,206	145	183	9	1,543	13,263	434	..	7	13,704	4,308	6,484	3,581	20	14,393
1897	930	667	310	12	1,919	10,807	494	6	1	11,308	3,272	6,799	3,983	17	14,071
1898	1,035	791	429	13	2,268	10,356	504	61	3	10,924	2,844	5,832	4,785	17	13,478
1899	3,219	409	360	26	4,014	13,572	399	109	2	14,082	4,367	6,512	5,028	16	15,923
1900	1,142	200	307	1	1,650	11,835	424	108	1	12,368	3,290	5,346	4,536	..	13,172
1901	933	104	361	..	1,398	11,019	471	147	..	11,637	3,232	5,981	4,645	..	13,858
1902	548	129	400	4	1,076	8,575	643	169	43	9,430	2,513	7,253	5,076	107	14,949
1903	362	110	394	3	869	10,765	721	133	30	11,649	3,122	8,639	5,654	78	17,493
1904	267	181	318	..	766	11,144	621	79	..	11,844	3,117	7,069	4,969	48	15,203
1905	193	356	381	..	930	7,874	811	58	..	8,743	2,059	7,606	5,129	17	14,811
1906	231	432	568	..	1,231	7,222	1,074	27	..	8,323	1,624	8,741	5,558	13	15,936
1907	111	365	328	2	806	9,440	902	9	..	10,351	2,017	8,401	5,298	6	15,722

	SOUTHERN PORTS					GRAND TOTAL				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1864	7,024	7,062	3,944	452	18,482	29,998	16,412	5,063	610	52,083
1865	4,155	6,243	7,231	510	18,139	27,488	17, 23	9,601	1,221	56,132
1866	5,904	7,534	7,525	387	21,350	35,343	19,041	9,172	853	64,439
1867	Details not available					34,006	14,809	11,488	645	60,948
1868	4,064	5,064	5,691	971	15,790	31,234	12,315	9,179	1,187	53,915
1869	4,010	5,467	5,400	1,571	16,448	29,456	13,687	8,683	1,717	53,543
1870	3,716	5,430	5,521	1,232	15,899	34,331	14,424	8,742	1,538	59,035
1871	5,782	5,863	5,165	1,019	17,829	36,396	15,285	8,066	1,344	61,091
1872	7,216	6,396	4,061	990	18,663	38,248	15,506	6,864	1,028	61,646
1873	8,430	6,205	4,944	674	20,258	41,234	14,957	9,342	717	66,250
1874	8,111	7,673	4,551	725	21,060	41,867	17,055	7,746	800	67,468
1875	9,660	7,546	4,768	1,212	23,186	40,692	16,473	7,972	1,321	66,458
1876	10,877	7,326	4,851	1,283	24,337	42,708	15,689	8,359	1,286	68,042
1877	9,908	6,880	5,863	2,111	24,762	40,963	15,168	10,632	2,289	69,052
1878	6,583	8,431	5,957	2,743	23,714	36,640	18,355	12,155	4,342	71,492
1879	6,228	9,198	8,569	3,308	27,303	39,509	21,586	16,366	5,466	82,927
1880	5,759	9,391	9,344	3,365	27,859	33,558	17,222	17,480	5,028	73,288
1881	4,052	7,196	9,423	5,242	25,913	33,991	16,294	17,635	6,085	74,005
1882	4,192	5,047	7,852	5,155	22,246	31,284	14,450	14,877	6,297	66,908
1883	5,859	4,713	7,470	4,796	22,838	34,632	13,196	14,308	6,032	68,168
1884	6,719	7,074	8,208	4,260	26,261	36,241	15,415	12,775	4,388	68,819
1885	6,660	6,847	8,154	4,394	26,055	33,482	13,529	13,809	4,439	65,259
1886	8,408	6,374	7,330	4,808	26,920	35,124	14,923	12,509	5,245	67,801
1887	8,849	11,803	9,214	4,567	34,433	34,813	20,018	14,233	4,813	73,877
1888	10,446	19,042	10,885	4,392	44,764	33,127	28,814	16,226	4,460	82,627
1889	8,769	16,176	12,018	5,085	42,048	28,402	24,674	17,818	5,152	76,046
1890	8,535	16,293	11,282	4,982	41,092	28,898	25,435	17,284	4,999	76,616
1891	8,730	14,882	12,054	5,849	41,515	29,348	23,284	18,901	5,921	77,454
1892	8,087	11,886	9,274	7,545	36,792	28,782	18,877	15,352	7,787	70,798
1893	7,825	12,627	7,189	6,975	34,116	28,694	20,295	12,121	7,011	68,121
1894	6,715	11,988	5,248	4,459	28,410	29,689	19,708	9,209	4,467	63,133
1895	5,552	8,657	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,315
1896	4,262	9,383	2,800	2,599	19,344	23,039	16,746	6,564	2,635	48,984
1897	4,638	10,681	3,875	2,826	22,020	19,647	18,641	8,174	2,856	49,318
1898	4,699	11,385	5,178	1,818	23,080	18,934	18,512	10,453	1,851	49,750
1899	7,281	11,416	5,506	938	25,141	28,439	18,736	11,003	982	59,160
1900	6,681	9,894	5,023	489	22,087	22,948	15,864	9,974	491	49,277
1901	6,616	10,902	4,631	436	22,585	21,800	17,458	9,784	436	49,478
1902	6,127	12,253	4,803	2,112	25,295	17,758	20,278	10,448	2,266	50,750
1903	7,380	12,642	4,589	3,803	28,414	21,629	22,112	10,770	3,914	58,425
1904	7,570	12,076	4,246	3,045	26,937	22,098	19,947	9,612	3,093	54,750
1905	5,908	14,128	5,726	1,674	27,436	16,034	22,901	11,294	1,691	51,920
1906	5,297	15,226	7,322	759	28,604	14,374	25,473	13,475	772	54,094
1907	5,826	14,461	5,933	1,479	27,699	17,394	24,129	11,568	1,487	54,578

NOTE (1).—All opium imported into China reaches it through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium

(2) The figures under the head "Sorts" denote Persian and Turkish opium, chiefly Persian, and bolleid opium

OPIUM

No. 14

IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into the NORTHERN, YANGTZE, and SOUTHERN PORTS of CHINA from 1892 to 1907

TREATY PORTS	Estimate population (a)	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907
Newchwang	74,000	133	162	71	..	32	28	92	986	149	16	18	15	6	25	99	9
Tientsin	800,000	1,641	1,615	1,461	1,281	1,155	928	912	1,344	451	443	446	308	247	225	272	150
Chefoo	100,000	311	339	413	454	356	319	497	1,415	934	918	611	546	403	440	606	360
Soochow	500,000	..	..	..	..	..	644	767	266	116	20	1	..	..	..	..	..
Changsha	230,000	..	..	..	..	..	..	..	..	..	..	..	..	110	240	247	276
Kiaochow	(b)	..	..	..	..	..	..	..	3	..	1	..	..	..	..	10	11
TOTAL NORTHERN PORTS	1,704,000	2,085	2,116	1,945	1,735	1,543	1,919	2,268	4,014	1,650	1,398	1,076	869	766	930	1,231	806
Chungking	705,000	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	1
Kiukiang	36,000	3,460	3,268	3,221	2,885	2,643	2,484	2,238	2,582	2,223	2,117	1,785	2,249	2,418	1,715	1,459	1,874
Chinkiang	181,000	2,992	3,369	4,179	3,894	3,424	2,960	2,953	4,340	3,960	3,857	2,997	3,508	3,462	2,351	2,498	3,302
Yochow	20,000	..	..	..	..	..	..	..	..	97	149	236	196	78	..	..	2
Shasi	85,000	..	..	..	..	..	..	..	..	..	..	24	65	67	58	55	78
Hankow	778,000	747	751	721	579	531	519	465	412	329	276	195	207	253	263	306	238
Wuhu	122,000	2,620	2,543	2,893	2,524	2,105	1,558	1,701	3,192	2,453	1,980	1,825	2,255	2,360	1,626	1,633	2,428
Ichang	55,000	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..
Ningpo	260,000	6,199	5,829	5,565	5,164	5,001	3,787	3,567	3,380	2,559	2,357	2,025	2,207	2,209	1,814	1,419	1,458
Nanking	267,000	..	..	..	..	..	..	..	176	747	901	843	971	997	915	950	970
TOTAL YANGTZE PORTS	2,509,000	16,018	15,760	16,580	15,046	13,704	11,308	10,924	14,082	12,368	11,637	9,430	11,649	11,844	8,743	8,323	10,351
Shanghai	651,000	15,903	16,129	16,198	14,025	14,393	14,071	13,478	15,923	13,172	13,858	14,949	17,493	15,203	14,811	15,936	15,722
TOTAL YANGTZE PORTS AND SHANGHAI	3,160,000	31,921	31,889	32,778	29,071	28,097	25,379	24,402	30,005	25,540	25,495	24,379	29,142	27,047	23,554	24,259	26,073
TOTAL OF NORTHERN AND YANGTZE PORTS	4,864,000	34,006	34,005	34,723	30,806	29,640	27,298	26,670	34,019	27,190	26,893	25,455	30,011	27,813	24,484	25,490	26,879
Wenchow	80,000	126	139	85	64	103	108	128	159	74	30	183	175	117	128	153	108
Foochow	624,000	5,256	4,947	4,410	3,702	3,570	3,571	3,563	3,844	2,920	2,702	3,417	4,419	3,851	3,301	3,362	3,194
Formosa (e)	..	(d) 5,139	(d) 4,687	(d) 3,909	(d) 1,729	..	..	..	..	..	..	..	..	..	..	..	..
Amoy	114,000	5,044	4,567	3,173	2,427	3,818	4,306	3,790	2,985	2,458	2,556	3,485	3,919	3,422	3,299	3,645	3,870
Swatow	67,000	7,145	6,375	5,790	4,119	3,742	4,228	5,051	5,599	5,247	4,838	4,921	5,892	4,865	4,129	4,381	4,304
Canton	900,000	10,820	9,215	7,633	5,999	5,330	5,558	5,879	6,911	6,915	8,014	8,499	9,462	9,453	10,209	11,145	10,404
Kowloon	(b)	961	916	642	530	415	471	386	515	458	686	908	727	629	917	1,017	1,040
Kiungchow	40,000	205	1,207	294	291	365	545	640	790	532	382	422	189	450	1,075	1,013	1,133
Lappa	(b)	1,397	1,656	2,175	1,501	1,864	2,121	2,529	2,239	1,592	1,410	1,406	1,089	1,276	1,783	1,650	1,406
Pakhoi	20,000	699	407	299	147	137	134	122	141	94	113	132	123	133	176	193	269
Hangchow	350,000	..	..	..	..	..	978	992	1,957	1,797	1,852	1,870	2,227	2,487	2,099	1,603	1,674
Samshui	6,000	..	..	..	..	..	..	..	1	..	2	52	192	245	298	379	289
Wuchow	59,000	..	..	..	..	..	..	..	..	..	..	..	..	9	22	33	8
TOTAL OF SOUTHERN PORTS	2,201,000	36,792	34,116	28,410	20,509	19,344	22,020	23,080	25,141	22,087	22,585	25,295	28,474	26,937	27,436	28,604	27,699
GRAND TOTAL	(c) 7,065,000	70,798	68,121	63,133	51,315	48,984	49,318	49,750	59,160	49,277	49,478	50,750	58,425	54,750	51,928	54,094	54,578

(a) Compiled from the China Imperial Maritime Customs Returns of Trade and Trade Reports for the year 1907 (page 40)
(b) No information
(c) The total population is estimated at 7,319,000 or 254,000 more, namely, 60,000 at Kongmoon, 40,000 at Naning, 22,000 at Antung, 12,000 at Lungchow, 10,000 at Tengyeuh, 15,000 at Szemao, 18,000 at Mengtsz, 8,000 at Santuao, 5,000 at Chinwangtao, and 5,000 at Tatingkow
(d) From 1891 represents Tamsui and Tainan
(e) Ceded to Japan in 1896, from which year the imports of opium into Formosa were as shown in the note at foot of table No. 15

No. 15

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1892 to 1907

PORTS AND DESCRIPTIONS	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907
NORTHERN PORTS—																
Newchwang—																
Malwa	109	123	53	..	14	11	72	946	135	4	..	1	..	8	29	2
Patna	11	35	17	..	17	17	20	37	14	12	18	14	1	16	63	7
Benares	11	4	1	..	..	..	..	1	..	..	..	..	5	1	7	..
Sorts	2	..	..	..	1	..	..	2	..	..	..	..	..	..	..	..
Tientsin—																
Malwa	1,507	1,483	1,362	1,166	1,031	810	777	1,196	386	390	349	226	174	127	153	77
Patna	116	122	94	103	112	106	122	124	64	52	97	79	73	97	114	71
Benares	..	..	..	..	4	..	..	..	..	1	..	..	..	1	5	..
Sorts	18	10	5	12	8	12	13	24	1	..	..	3	..	..	..	2
Chefoo—																
Malwa	133	163	248	298	161	104	185	1,075	621	538	194	135	85	53	46	31
Patna	17	14	17	14	16	17	26	23	18	20	13	17	10	13	12	6
Benares	161	162	148	142	179	198	286	317	295	360	400	394	308	374	545	323
Sorts	..	..	..	..	..	..	..	..	..	..	4	..	..	..	..	..
Soochow—																
Malwa	..	..	..	..	..	5	1	..	..	..	..	..	..	..	..	..
Patna	..	..	..	..	..	527	623	224	104	20	1	..	..	..	..	..
Benares	..	..	..	..	..	112	143	42	12	..	..	..	..	..	..	..
Changsha—																
Malwa	..	..	..	..	..	..	..	..	..	..	..	..	8	5	2	4
Patna	..	..	..	..	..	..	..	..	..	..	..	..	97	230	234	279
Benares	..	..	..	..	..	..	..	..	..	..	..	..	5	5	11	5
Kiaochow—																
Malwa	..	..	..	..	..	..	..	2	..	1	..	..	..	..	1	..
Patna	..	..	..	..	..	..	..	1	..	..	..	..	..	..	9	11
YANGTZE PORTS—																
Chungking—																
Patna	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	1
Kiukiang—																
Malwa	3,436	3,246	3,199	2,871	2,630	2,464	2,216	2,565	2,215	2,106	1,732	2,211	2,395	1,686	1,435	1,837
Patna	20	22	22	13	12	19	22	16	8	11	47	29	23	29	24	37
Benares	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..
Sorts	3	..	..	1	1	..	..	1	..	..	6	..	..	..	..	..
Chinkiang—																
Malwa	2,937	3,320	4,138	3,854	3,371	2,900	2,882	4,276	3,925	3,823	2,962	3,471	3,431	2,313	2,452	3,264
Patna	48	47	41	40	53	56	52	44	34	34	34	37	31	37	46	38
Benares	..	2	..	..	..	4	19	20	1	..	..	..	..	1	..	..
Sorts	7	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
Yochow—																
Malwa	..	..	..	..	..	..	..	..	14	14	26	24	7	..	..	..
Patna	..	..	..	..	..	..	..	..	81	128	209	172	71	..	..	2
Benares	..	..	..	..	..	..	..	..	2	7	1	..	..	..	..	..
Shasi—																
Malwa	..	..	..	..	..	..	..	..	..	..	10	31	26	21	17	27
Patna	..	..	..	..	..	..	..	..	..	..	14	34	41	37	38	51
Hankow—																
Malwa	497	479	467	352	271	233	180	173	165	148	104	113	133	113	88	85
Patna	250	271	254	226	259	284	284	225	155	127	89	94	120	149	213	151
Benares	..	..	..	..	..	1	1	14	8	1	2	..	..	1	5	2
Sorts	..	1	..	1	1	1	..	..	1	..	..	..	..	..	..	..
Wuhu—																
Malwa	2,616	2,538	2,889	2,519	2,103	1,551	1,697	3,188	2,452	1,978	1,323	2,254	2,360	1,625	1,621	2,412
Patna	2	2	4	5	2	7	4	4	1	2	2	1	..	1	12	16
Sorts	2	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ichang—																
Patna	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..
Ningpo—																
Malwa	5,946	5,626	403	5,037	4,888	3,659	3,381	3,228	2,445	2,244	1,882	2,107	2,165	1,727	1,350	1,385
Patna	102	144	152	110	108	128	142	95	91	89	85	35	20	41	47	66
Benares	90	54	10	16	..	..	41	56	23	24	22	35	24	46	22	7
Sorts	61	5	..	1	5	..	3	1	..	..	36	30	..	..	..	..
Nanking—																
Malwa	..	..	..	..	..	..	..	142	619	706	536	554	627	389	259	430
Patna	..	..	..	..	..	..	..	15	54	80	163	319	315	516	691	540
Benares	..	..	..	..	..	..	..	19	74	115	144	98	55	10	..	..
Shanghai—																
Malwa	3,514	4,392	5,215	5,011	4,308	3,272	2,844	4,367	3,290	3,232	2,513	3,122	3,117	2,059	1,624	2,017
Patna	6,125	7,010	7,178	5,494	6,484	6,799	5,832	6,512	5,346	5,981	7,253	8,639	7,069	7,606	8,741	8,401
Benares	5,815	4,710	3,802	3,511	3,581	3,983	4,785	5,028	4,536	4,645	5,076	5,654	4,969	5,129	5,558	5,293
Sorts	149	17	3	9	20	17	17	16	..	..	107	78	48	17	13	6

OPIUM

No. 15—*continued*

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1892 to 1907—continued

PORTS AND DESCRIPTIONS	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907
SOUTHERN PORTS—																
Wenchow—																
Malwa	25	34	7	5	5	..	1	8	3	2	22	12	1	1	..	..
Patna	101	104	77	59	98	108	126	148	71	28	140	160	114	119	152	108
Benares	..	1	1	..	..	..	1	3	..	..	..	..	2	8	1	..
Sorts	..	..	..	..	..	..	..	..	..	..	21	3	..	..	..	..
Foochow—																
Malwa	2,579	2,351	2,365	2,080	1,653	1,264	1,179	1,624	1,324	1,217	1,067	1,518	1,442	1,081	1,025	1,062
Patna	1,319	1,413	1,492	1,239	1,301	1,492	1,367	1,206	850	803	885	858	686	858	1,222	829
Benares	454	242	174	166	127	203	425	458	358	324	345	421	352	441	617	425
Sorts	904	941	379	217	489	612	592	556	388	358	1,120	1,622	1,371	921	498	878
Formosa*—																
Malwa	..	..	27	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	2	..	15	..	..	..	..	..	..	..	..	..	..	..	..	..
Benares	347	304	356	112	..	..	..	..	..	..	..	..	..	..	..	..
Sorts	4,790	4,383	3,511	1,617	..	..	..	..	..	..	..	..	..	..	..	..
Amoy—																
Malwa	163	139	126	99	75	63	60	81	81	94	73	41	45	45	24	18
Patna	232	88	77	11	239	39	5	59	12	97	46	90	22	..	..	273
Benares	3,204	2,926	2,511	1,955	1,538	2,223	2,660	2,506	2,229	2,300	2,590	2,338	2,030	2,558	3,425	3,039
Sorts	1,445	1,414	459	362	1,966	1,981	1,065	339	86	65	776	1,450	1,325	696	196	540
Swatow—																
Malwa	3,156	2,877	2,649	2,027	1,474	1,360	1,583	2,389	2,455	2,198	2,010	2,478	2,352	1,672	1,518	1,832
Patna	2,168	2,302	2,440	1,539	1,757	2,012	2,399	2,230	1,901	1,975	2,038	2,094	1,571	1,569	1,806	1,630
Benares	1,548	996	603	525	402	652	935	948	880	758	712	689	647	855	1,036	829
Sorts	273	200	98	28	109	204	134	32	11	7	161	631	295	33	21	13
Canton—																
Malwa	1,879	1,646	1,262	1,038	828	775	730	926	769	851	739	762	926	755	832	897
Patna	5,946	5,844	4,939	3,853	3,836	4,037	4,157	4,617	4,804	6,056	6,644	7,488	7,325	7,842	8,486	8,123
Benares	2,993	1,725	1,429	1,101	658	736	989	1,366	1,341	1,102	1,108	1,132	1,157	1,590	1,795	1,336
Sorts	2	..	2	7	8	10	3	2	1	5	8	80	45	22	32	48
Kowloon—																
Malwa	281	272	273	275	216	249	206	339	289	432	389	383	373	358	423	482
Patna	594	632	348	219	192	213	171	167	162	244	513	341	254	557	549	536
Benares	77	7	19	36	2	1	4	9	7	10	2	..	1	1	45	23
Sorts	9	5	2	..	5	8	5	..	..	..	4	3	2	1	..	..
Kiungchow—																
Malwa	4	6	6	28	7	1	..	..	..	..	..	..	..	..	..	..
Patna	193	429	285	256	358	534	598	688	447	333	401	187	445	953	918	1,053
Benares	8	772	3	7	..	10	42	102	85	49	21	2	5	122	125	80
Lappa—																
Malwa	..	..	..	..	4	..	..	..	..	..	..	..	..	..	..	..
Patna	1,238	1,622	2,151	1,471	1,838	2,110	2,510	2,219	1,587	1,409	1,397	1,088	1,276	1,782	1,646	1,405
Benares	37	2	17	8	..	..	..	11	2	..	..	..	..	..	..	1
Sorts	122	32	7	22	22	11	19	9	3	1	9	1	..	1	4	..
Pakhoi—																
Malwa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	93	193	164	10	64	94	48	39	24	27	115	117	104	111	82	217
Benares	606	214	135	137	73	40	104	102	70	86	17	6	29	65	103	53
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	..
Hangchow—																
Malwa	..	..	..	..	..	926	940	1,914	1,760	1,822	1,827	2,185	2,431	1,996	1,473	1,535
Patna	..	..	..	..	..	42	34	42	36	28	30	30	26	42	41	31
Benares	..	..	..	..	..	10	18	1	1	2	..	..	23	61	89	108
Sorts	..	..	..	..	..	..	..	..	..	..	13	12	7	..	..	..
Samshui—																
Malwa	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2	..
Patna	..	..	..	..	..	..	..	1	..	2	44	189	245	273	300	249
Benares	..	..	..	..	..	..	..	..	..	..	8	1	..	25	77	40
Sorts	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..
Wuchow—																
Patna	..	..	..	..	..	..	..	..	..	..	..	..	8	22	24	7
Benares	..	..	..	..	..	..	..	..	..	..	..	..	1	..	9	7

* From 1891 represents Tamsu and Tainan; in 1896 it was ceded to Japan. The imports of opium (in piculs) into Formosa from 1896 were as follows:—

	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907
Patna	..	..	..	..	..	..	200	200	..	..	..	222
Benares	66	342	628	10	470	509	600	602	1,240	880	1,700	1,369
Sorts	1,047	2,008	2,340	3,689	3,280	2,226	1,495	690	1,577	1,167	1,596	1,089
TOTAL	1,113	2,350	2,968	3,699	3,750	2,735	2,295	1,492	2,817	2,047	3,296	3,680

No. 16

IMPORTS of OPIUM into the STRAITS SETTLEMENTS, and EXPORTS therefrom in each year from 1892 to 1907

[*In chests*]

		1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907
	IMPORTS— FROM—																
Patna	Calcutta	2,140	3,789	4,247	1,131	525	645	740	354	750	780	1,002	1,567	207	30	65	255
	Hongkong	435	376	40	..	..	..	1	..	..	160	175	34	..	..	..	..
	Sourabaya	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rangoon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calcutta	10,704	10,917	10,655	10,852	12,477	12,081	12,729	14,140	15,469	14,405	13,714	12,881	12,029	12,656	12,365	13,193
Benares	Hongkong and China	330	301	46	212	59	..	1	..	10	37	49	2	10	22	84	..
	Labuan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rangoon	..	..	..	..	..	..	525	..	..	..	..	..	..	..	..	..
	Netherlands India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	35	..
	Other places	1	1	..	2	26	..	..	..	..	..	..	..	..	..	..	..
Malwa	Hongkong and China	..	..	..	..	..	..	..	..	..	..	..	..	15	..	..	..
	Bombay	..	..	..	..	..	..	..	..	..	..	..	36	54	..	..	..
	Netherlands India	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..
TOTAL INDIAN	....	13,610	15,384	14,988	12,226	13,087	12,726	13,996	14,494	16,229	15,382	14,940	14,521	12,315	12,708	12,549	13,449
Persian	....	87	213	78	90	173	64	221	541	1,445	1,240	923	2,314	530	248	76	234
Turkish	....	16	45	22	3	87	1	17	25	20	9	25	8	15	9	4	11
Chinese	....	..	..	..	..	..	28	4	..	..	..	..	..	..	..	..	..
	TOTAL IMPORTS	13,713	15,642	15,088	12,319	13,347	12,819	14,238	15,060	17,394	16,631	15,888	16,843	12,860	12,965	12,629	13,694
	Total imports of Indian opium from—																
	Calcutta	*12,344*	*14,706*	*14,902*	*11,983*	*13,002*	*12,726*	*13,469*	*14,494*	*16,219*	*15,185*	*14,716*	*14,448*	*12,236*	*12,686*	*12,430*	*13,448*
	Hongkong	*765*	*677*	*86*	*212*	*59*	..	*2*	..	*31*	*197*	*224*	*36*	*25*	*22*	*84*	..
	EXPORTS— TO—																
Patna	Melbourne	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Sydney		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Hongkong and China	1,354	2,287	1,959	661	288	201	841	360	758	296	536	939	219	30	65	45
	Netherlands India	2	300	36	52	45	1	36	6	..	11	20	87	..	..	..	..
	Philippines	120	9	96	..	..	22	..	..	..	..	..	..	..	..	..	..
	Sarawak	..	32	67	86	42	..	..	..	..	12	..	..	..	..	..	..
	Siam	10	330½	177	..	8	..	..	..	..	..	..	2	..	..	..	..
	Manila	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Other places	..	11	38	..	19	..	..	..	..	5	10	37	..	..	..	..
Benares	Hongkong and Chinese ports	2,115	1,360	1,585	853	1,180	2,875	3,233	3,350	2,928	3,527	2,764	2,097	1,476	1,831	1,590	750
	Netherlands India	2,093	2,146	1,938	2,483	2,400	2,045	1,828	2,105	1,909	1,915	2,020	2,118	2,021	2,203	2,492	2,084
	Sumatra	571	777	501	481	660	222	258	204	273	587	430	359	55	..	..	..
	Siam	976½	1,087	1,449	1,447½	1,754	1,472	1,851	1,649	2,026	1,707	1,845	1,962	2,141	940	753	1,733
	Labuan	40	31	29	30	41	26	30	28	36	22	16	30	26	27	65	66
	Sarawak	118	89	48	22	77	98	103	111	110	137	157	148	160	135	195	170
	Philippines	36	49	60	57	58	41	29	41	76	96	30	35	28	20	43	11
	French India	120	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mauritius	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..
	Manila	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Federated Malay States	..	..	..	..	..	..	..	..	..	..	..	..	..	1,102	1,406	1,300
	Selangore	309	215	138	258	168	261	428	442	212	173	151	175	77	..	..	..
	Natunas Islands and other places	100	90	111	78	36	222	113	137	134	362	85	78	67	67	69	99
Malwa	Hongkong and China	..	..	..	..	..	..	..	..	..	..	..	36	..	..	..	..
	Netherlands India	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..
TOTAL INDIAN	....	7,968½	8,813½	8,502	6,532½	6,776	7,486	8,750	8,433	8,462	8,850	8,066	8,104	6,270	6,355	6,678	6,258
Persian	....	6	21	58	18	51	32	78	96	199	304	330	741	296	215	88	145
Turkish	....	10	9	1	..	35	4	2	14	19	11	11	13	15	9	4	11
Chinese	....	..	..	..	..	15	32	10	..	..	..	..	..	..	..	..	..
	TOTAL EXPORTS	7,984½	8,843½	8,561	6,550½	6,877	7,554	8,840	8,543	8,680	9,165	8,407	8,858	6,581	6,579	6,770	6,414
	Total exports of Indian opium to— Hongkong and Chinese ports	*3,469*	*3,467*	*3,544*	*1,514*	*1,468*	*3,076*	*4,074*	*3,710*	*3,686*	*3,823*	*3,300*	*3,036*	*1,695*	*1,861*	*1,655*	*795*

OPIUM

No. 17

NUMBER of CHESTS of INDIAN OPIUM imported into SIAM from 1869 to 1907

1869	402	1882	831	1895	1,001
1870	316	1883	704	1896	1,327
1871	652	1884	669	1897	720
1872	663	1885	771	1898	1,528
1873	580	1886	664	1899	1,304
1874	693	1887	968	1900	1,567
1875	657	1888	993	1901	1,472
1876	788	1889	1,035	1902	1,781
1877	649	1890	1,440	1903	1,875
1878	675	1891	1,200	1904	2,389
1879	822	1892	500	1905	1,506
1880	798	1893	791	1906	641
1881	785	1894	1,125	1907	1,385

Note.—There is much smuggling, and a somewhat smaller quantity than is actually imported is entered in this statement
All the opium imported into Siam is believed to be Benares opium, brought chiefly from Singapore

SALT

[TABLES 1 TO 21, PAGES 62 TO 79]

(Compiled from figures specially supplied by the Governments of Bengal, Bombay, Madras and Burma, the Commissioner of Northern India Salt Revenue and (for Gwalior) by the Agent to the Governor General in Central India and published in their respective reports on the administration of the Salt Revenue)

Production

The total quantity of salt produced in India in 1907 was 30 millions of maunds (1,102,778 tons). This quantity was supplemented by about 15 millions of maunds (578,139 tons) of imported salt, the total quantity produced and imported amounting to 45 millions of maunds (1,680,917 tons). From two-thirds to three-fourths of the quantity annually consumed is produced in India. Importation is practically limited to salt landed in Bengal and Burma from England, Germany, other countries in Europe, Aden, Muscat, Jeddah, and some Egyptian ports in the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity produced (maunds) in each of the last three years, are ;

	1905	1906	1907
Burma : on the coast from sea-water and in Upper Burma from brine wells	629,699	812,497	817,359
Bengal : educed in the process of refining saltpetre	80	1,649	710
Northern India :			
Sambhar lake	5,439,202	3,833,912	4,270,980
Panjab mines and Kohat	2,965,974	3,578,367	3,237,021
Rajputana sources other than Sambhar	659,852	863,078	973,937
Mandi, Sultanpur, Gwalior, and the saltpetre refineries	252,352	239,911	253,013
	9,317,380	8,515,268	8,734,951
Sind : Moach (near Karachi), Saran, and Dilyar deposits	388,333	320,607	357,821
Bombay : on the coast and in the Runn of Kutch	11,571,797	10,631,156	10,492,489
Madras : on the east coast	10,579,718	11,234,984	9,616,725
TOTAL	32,487,007	31,516,161	30,020,055

For some years previous to 1901, and again in 1902 and 1904, the quantity of salt manufactured by Government was less than the quantity produced by private manufacturers. In 1901 and 1903 the quantity manufactured by Government exceeded the quantity manufactured privately. In 1905 the quantities were almost equal. In 1906 and 1907 the quantity of private salt exceeded the quantity manufactured by Government by over one million maunds.

Sea salt on the coast of Burma is produced by artificial heat ; on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana and Central India the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Panjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi. More than half of the whole production is represented by sea salt evaporated on the coasts of Bombay and Madras.

Consumption and Revenue

The figures below indicate the progress in consumption in the last twenty years :

	Average annual quantity	Average annual duty
	Maunds	₹
1888-89 to 1892-93	33,431,896	8,02,69,704
1893-94 to 1897-98	34,210,675	8,25,80,982
1898-99 to 1902-03	35,678,602	8,67,59,679
1903-04 to 1907-08	39,597,341	6,15,89,957

Administration

The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration was given in the 13th issue of the volume of Financial and Commercial Statistics.

Burma

Lower Burma.—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In seven of these a system of direct taxation is in force, as in India. In the other three, instead of ascertaining the quantity of salt actually produced, the productive capacity of the vessels employed is estimated, and a charge made on each

which is supposed to be about equivalent to the duty on imported salt from time to time. The present rate of import duty is one rupee per maund.

In January 1902 the system of direct taxation on output was introduced into the Hanthawaddy and Bassein Districts, the rate of duty being fixed at eight annas a maund. The system was extended to the Myangmya District in 1903, to the Mergui and Tavoy Districts in 1904, from the 1st January 1905 to the Amherst District, and from the 1st January 1906 to the Kyaukpyu District.

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, *viz.*, R1 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

Bengal (including Eastern Bengal and Assam)

From the creation of the salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue for the most part separate from, and independent of, the agency controlling the manufacture and sale of salt.

In Orissa the administration of the Salt Department was made over from the Commissioner of Salt Revenue, Madras, to the Commissioner of Excise under the Government of Bengal from October 1897. Advantage was taken of the transfer to create a combined preventive establishment for the whole Bengal littoral, and the Indian Salt Act, XII of 1882, was extended from the 9th April 1898 to the districts of the 24-Parganas, Midnapur, Khulna, Backerganj, and Chittagong, Bengal Act VII of 1864 also remaining in force in them. In March 1901 the Act was extended to the Districts of Howrah and Noakhali. A proposal for the reorganisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February 1905, preventive operations were started in the Chittagong and Noakhali Districts in October 1905 tentatively for three years. They were also inaugurated on an independent footing in Howrah where they had been carried on tentatively since January 1902, by a small party under the Inspector of the Tamluk (Terapakia) Circle in the District of Midnapur. There is no preventive establishment for the District of Backerganj. No salt is produced or manufactured in Eastern Bengal and Assam. Salt educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs is subject to a duty of R1 a maund since the 20th March 1907. The salt preventive establishments in Chittagong and Noakhali have been left under the control of the Commissioner of Excise and Salt, Bengal, for another year from 1st April 1908.

The following are the descriptions of salt now commonly imported:

Manufactured by solar evaporation: from Bombay, Madras, Ceylon, Jeddah, Muscat, Egyptian Red Sea ports, Aden, and Spain;

Manufactured by boiling: from Liverpool and Hamburg;

Rock salt: from Muscat.

The rate of duty per maund on salt in Bengal has decreased from R3-4 in 1844 to R1 in 1907.

Northern India

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the local Governments and Administrations within whose jurisdictions the customs organisation worked, but now immediately under the Government of India.

The salt works at Sultanpur in the Delhi Division are worked under the supervision of the Northern India Salt Revenue Department which has also the charge of the mines in the salt range in the Panjab, and of a force designated the Internal Branch maintained in Oudh, the Province of Agra, the Panjab, Rajputana, Bihar, and in Calcutta, for the supervision of the saltpetre trade, the levy of duty on salt educed from saltpetre, and the control of the manufacture of other saline substances, such as sulphate of soda and carbonate of soda.

The general rates of duty on Rajputana salt have varied between R3 in 1877 and R1 in 1907.

Salt excavated in the Sind Saugor Doab and the Kalabagh mines is subject to a duty of R1 per maund since the 20th March 1907 as also salt from the Kohat mines.

Salt educed in the process of manufacturing saltpetre has always been subject to the ordinary duty.

Sind

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed.

SALT—*concluded*

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the Districts of Thar and Parkar and Hyderabad.

Bombay

Salt is produced in Bombay for local consumption and for export by land to Central India and Rajputana, the Central Provinces, the United Provinces, and the Nizam's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements exports, both by land and sea, pay full excise duty in Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund only to cover cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Guzerat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Guzerat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and manufacture was concentrated at two places—Kharaghora on the borders of the Runn, and Dharásna on the sea coast of the Surat District. At Kharaghora salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharásna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghora to certain Native States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Madras

There are two systems of salt manufacture in the Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possession in India, and in consideration receives payments annually aggregating R4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras indent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being R1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost *plus* cost of transport from the factory) were established at all important fishing centres along the coast; there were 136 such yards in 1907-08.

SALT

No. 1

INDIA.—*QUANTITY and VALUE (excluding duty) of*

PROVINCE	QUANTITY (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1903	1904	1905	1906	1907	1903	1904
Burma	...	...	...	...	...	705,606	582,148
Bengal	...	...	...	...	...	(a)1,721	(a)2,400
Northern India—							
Panjab Mines	2,468,011	2,923,741	2,560,458	3,212,648	2,768,411	...	...
Kohat ,,	...	...	...	...	...	424,279	453,620
Mandi ,,	...	...	...	...	...	123,862	122,697
Sambhar Source	3,323,471	3,434,263	5,439,202	3,833,912	4,270,980	...	...
Didwana ,,	215,819	231,875	308,177	302,206	326,364	...	...
Pachbadra ,,	671,280	395,271	351,675	560,872	647,573	...	...
Sultanpur Works	...	...	...	...	...	75,991	75,184
Saltpetre Refineries	...	...	...	...	...	49,070	51,469
TOTAL, N. INDIA	6,678,581	6,985,150	8,659,512	7,909,638	8,013,328	673,202	702,970
Gwalior	...	...	...	...	...	13,323	10,181
Sind	376,115	368,599	388,333	320,607	357,821	...	...
Bombay	2,506,172	2,451,106	2,829,199	2,671,201	2,590,616	4,778,954	9,265,578
Madras	2,538,424	3,155,056	4,291,333	4,245,889	3,395,862	4,128,873	6,558,766
GRAND TOTAL	12,099,292	12,959,911	16,168,377	15,147,335	14,267,627	10,301,679	17,122,043
	VALUE (in						
Burma	...	...	...	...	...	9,80,425	8,39,828
Bengal	...	...	...	...	...	143	154
Northern India—							
Panjab Mines	1,15,688	1,37,050	1,53,852	1,93,261	1,85,618	...	...
Kohat ,,	...	...	...	...	...	22,675	18,628
Mandi ,,	...	...	...	...	...	81,284	80,520
Sambhar Source	8,30,868	8,68,566	13,59,800	9,58,478	10,67,745	...	...
Didwana ,,	10,116	10,869	14,446	14,166	15,298	...	...
Pachbadra ,,	62,932	37,057	32,970	52,582	60,710	...	...
Sultanpur Works	...	...	...	...	...	23,747	21,537
Saltpetre Refineries	...	...	...	...	...	10,223	19,033
TOTAL, N. INDIA	10,19,604	10,43,542	15,61,068	12,18,487	13,09,371	1,37,929	1,39,718
Gwalior	...	...	...	...	...	21,317	8,573
Sind	35,261	34,556	36,752	34,712	38,691	...	...
Bombay	3,13,271	3,06,388	3,93,424	3,70,689	3,59,848	8,82,486	19,19,142
Madras	4,70,482	5,88,820	8,34,624	7,89,397	6,14,812	8,18,635	13,35,965
GRAND TOTAL	18,38,618	19,73,306	28,25,868	24,13,275	23,22,722	28,40,935	42,43,380

(a) Educed in the process of refining saltpetre. The salt educed in 1906 was not sold but destroyed. Of the quantity educed in 1907, 135 maunds were excised, 256 maunds destroyed, and 319 maunds were lying in store at the end of the year

SALT PRODUCED, in each year from 1903 to 1907

maunds of 82⅔lb)

WISE THAN BY GOVERNMENT			TOTAL					PROVINCE
1905	1906	1907	1903	1904	1905	1906	1907	
629,699	812,497	817,359	705,606	582,148	629,699	8,12,497	817,359	Burma
(a)80	(a)1,649	(a)710	1,721	2,400	80	1,649	710	Bengal
								Northern India—
...	...	...	2,468,011	2,923,741	2,560,458	3,212,648	2,768,411	Panjab Mines
405,516	365,719	468,610	424,279	453,620	405,516	365,719	468,610	Kohat ,,
97,204	98,236	111,133	123,862	122,697	97,204	98,236	111,133	Mandi ,,
...	...	...	3,323,471	3,434,263	5,439,202	3,833,912	4,270,980	Sambhar Source
...	...	...	215,819	231,875	308,177	302,206	326,364	Didwana ,,
...	...	...	671,280	395,271	351,675	560,872	647,573	Pachbadra ,,
103,198	63,771	68,942	75,991	75,184	103,198	63,771	68,942	Sultanpur Works
49,657	71,114	67,778	49,070	51,469	49,657	71,114	67,778	Saltpetre Refineries
355,575	598,840	716,463	7,351,783	7,688,120	9,315,087	8,508,478	8,729,791	TOTAL, N. INDIA
2,293	6,790	5,160	13,323	10,181	2,293	6,790	5,160	Gwalior
...	...	...	376,115	368,599	388,338	320,607	357,321	Sind
8,742,598	7,959,955	7,901,873	7,285,126	11,716,684	11,571,727	10,631,156	10,492,489	Bombay
6,288,385	6,989,095	6,310,863	6,667,297	9,713,822	10,579,718	11,234,984	9,616,725	Madras
16,318,630	16,368,826	15,752,428	22,400,971	30,081,954	32,487,007	31,516,161	30,020,055	GRAND TOTAL

rupees)

9,63,989	11,41,529	12,25,314	9,80,425	8,39,828	9,63,989	11,41,529	12,25,314	Burma
20	257	76	143	154	20	257	76	Bengal
								Northern India—
...	...	...	1,15,688	1,37,650	1,53,852	1,93,261	1,65,618	Panjab Mines
21,121	17,467	21,966	22,675	18,628	21,121	17,467	21,966	Kohat ,,
63,790	64,467	72,931	81,284	80,520	63,790	64,467	72,931	Mandi ,,
...	...	...	8,30,868	8,58,566	13,59,800	9,58,478	10,67,745	Sambhar Source
...	...	...	10,116	10,869	14,446	14,166	15,298	Didwana ,,
...	...	...	62,932	37,057	32,970	52,582	60,710	Pachbadra ,,
28,487	16,939	17,235	23,747	21,537	28,487	16,939	17,235	Sultanpur Works
25,346	34,816	36,007	10,223	19,033	25,346	34,816	36,007	Saltpetre Refineries
1,38,744	1,33,689	1,48,139	11,57,533	11,83,260	16,99,812	13,52,176	14,57,510	TOTAL, N. INDIA
3,057	7,964	5,647	21,317	8,573	3,057	7,964	5,647	Gwalior
...	...	...	35,261	34,556	36,752	34,712	38,691	Sind
10,14,428	9,36,768	9,48,116	11,95,757	22,25,530	14,07,852	13,07,457	13,07,964	Bombay
13,30,672	13,50,547	13,22,193	12,89,117	19,24,785	21,65,296	21,39,934	19,37,005	Madras
34,50,910	35,70,754	36,49,485	46,79,553	62,16,686	62,76,778	59,84,029	59,72,207	GRAND TOTAL

(a) Educed in the process of refining saltpetre. The salt educed in 1906 was not sold but destroyed. Of the quantity educed in 1907, 135 maunds were excised, 256 maunds destroyed, and 319 maunds were lying in store at the end of the year

No. 2

INDIA.—*QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND in each year from 1903-04 to 1907-08*

PROVINCE	QUANTITY (in maunds of 82⅔lb)					VALUE (in rupees)				
	1903-04	1904-05	1905-06	1906-07	1907-08	1903-04	1904-05	1905-06	1906-07	1907-08
Burma	1,346,917	1,365,665	1,329,234	1,550,338	1,701,105	8,68,730	10,60,612	8,34,742	10,33,454	10,93,206
Eastern Bengal and Assam(a)	236	157	683,558	604,269	1,200,065	956	754	3,42,989	2,67,395	6,10,814
Bengal	10,736,940	11,879,588	10,618,991	10,560,151	12,412,587	54,44,810	69,09,869	53,30,465	52,82,440	62,80,753
Northern India . . .	46,745	42,768	42,498	32,737	32,108	1,84,585	1,69,122	1,68,305	1,29,727	1,26,508
Sind	1,443	1,594	1,933	2,090	2,303	2,886	3,177	7,040	8,191	8,700
Bombay	280,855	297,052	304,427	339,531	387,811	7,50,759	807,808	6,61,476	7,30,420	6,44,158
Madras	2,443	2,200	2,799	3,566	2,261	9,844	9,521	10,356	13,185	9,367
TOTAL .	12,415,579	13,589,024	12,983,440	13,095,682	15,738,240	72,62,570	80,60,863	73,55,373	74,64,812	87,73,506

(a) The figures from 1905-06 are for the new province of Eastern Bengal and Assam

No. 2—A

INDIA.—*TOTAL QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED and PRODUCED, in each year from 1888-89 to 1907-08*

IMPORTS		PRODUCTION		TOTAL IMPORTED AND PRODUCED
1888-89	10,894,136	1888	29,808,560	40,702,696
1889-90	11,218,719	1889	28,527,925	39,746,644
1890-91	10,790,319	1890	28,649,890	39,440,209
1891-92	10,267,720	1891	26,684,375	36,952,095
1892-93	10,070,191	1892	23,261,484	33,331,675
1893-94	11,531,129	1893	21,598,078	33,129,207
1894-95	14,169,173	1894	33,798,510	47,967,683
1895-96	11,443,572	1895	30,865,566	42,309,138
1896-97	9,249,144	1896	26,690,014	35,939,158
1897-98	13,583,620	1897	23,871,959	37,455,579
1898-99	11,513,735	1898	26,845,589	38,359,324
1899-1900	11,600,518	1899	25,062,459	36,662,977
1900-01	9,810,587	1900	27,363,449	37,174,036
1901-02	14,346,947	1901	30,000,077	44,347,024
1902-03	11,835,449	1902	28,316,479	40,151,928
1903-04	12,415,579	1903	22,400,971	34,816,550
1904-05	13,589,024	1904	30,081,954	43,670,978
1905-06	12,983,440	1905	32,487,007	45,470,447
1906-07	13,095,682	1906	31,516,161	44,611,843
1907-08	15,738,240	1907	30,020,055	45,758,295

No. 3

India.—Abstract Statement of Salt Consumption and Revenue

No. 3

INDIA.—*ABSTRACT STATEMENT of SALT CONSUMPTION and REVENUE*

	Burma		Bengal		Northern India		Sind
	Quantity (a)	Duty(a)	Quantity	Duty	Quantity	Duty	Quantity
	Maunds	₹	Maunds	₹	Maunds	₹	Maunds
1888-89	314,153	3,09,560	9,810,289	2,40,43,440	7,573,061	1,72,89,630	228,522
1889-90	1,189,769	13,19,650	9,549,274	2,38,73,300	7,985,170	1,82,06,930	243,992
1890-91	1,406,470	15,88,180	9,822,495	2,45,56,280	7,785,154	1,80,02,060	236,639
1891-92	1,358,952	16,10,140	10,066,485	2,51,66,280	8,136,697	1,84,53,010	242,703
1892-93	1,422,211	16,21,950	10,170,992	2,54,27,560	8,667,790	2,00,81,890	250,291
1893-94	1,477,212	16,75,900	10,027,648	2,50,69,200	7,226,276	1,65,28,280	251,864
1894-95	914,098	11,07,580	10,338,235	2,58,45,640	7,778,090	1,79,16,720	252,501
1895-96	1,244,097	14,64,710	10,414,916	2,60,37,350	7,716,453	1,73,35,080	262,674
1896-97	1,089,329	13,08,990	10,512,021	2,62,80,100	7,507,952	1,74,50,670	270,830
1897-98	1,196,940	14,39,280	10,334,403	2,58,36,060	7,518,256	1,82,22,730	268,093
1898-99	1,256,757	14,69,988	10,308,621	2,57,71,560	7,916,980	1,90,84,620	270,323
1899-1900	1,224,205	14,49,522	10,698,617	2,67,46,550	7,486,519	1,81,04,132	275,311
1900-01	1,036,663	12,46,279	10,630,047	2,65,75,119	8,029,580	1,94,40,326	275,390
1901-02	1,186,084	14,07,629	11,035,689	2,75,89,252	7,481,964	1,80,18,584	279,483
1902-03	1,462,221	17,03,855	11,423,130	1,52,07,456	7,552,460	1,81,38,559	289,192
1903-04	1,208,669	14,60,416	11,332,732	2,26,65,520	8,195,480	1,59,70,363	288,536
1904-05	1,397,926	16,38,091	11,852,724	2,33,51,727	8,178,463	1,55,68,743	323,029
1905-06	1,417,041	17,47,820	(b)10,138,277	(b)1,52,07,456	9,014,986	1,33,99,248	347,432
1906-07	1,347,367	17,30,510	11,090,299	1,61,46,189	9,259,174	1,28,91,619	358,136
1907-08	1,515,199	18,69,529	10,925,322	1,09,25,350	9,665,146	95,68,643	401,283

NOTE.—This table states the quantity of salt actually consumed in each province, and the duty thereon calculated at the rate in operation in each province, except that the figures under Bombay include salt exported to the United Provinces of Agra and Oudh, Central India, the Central Provinces, Mysore, and the Nizam's Territories. From the 18th March 1903 the general rate of duty was reduced from R2½ to R2 per maund, and in the case of salt manufactured in certain Kohat mines the duty was altered from R2 per Lahori maund to R1½ per Indian maund. A further reduction in the general rate from R2 to R1½ per maund took effect from the 22nd March 1905. The general duty was again reduced from R1½ to R1 per maund with effect from the 20th March 1907. In Burma the rate remains unaltered, namely, R1 per maund

(*a*) The sums entered under Duty include duty on excised as well as on imported salt. The quantity of the former is not entered in the figure under Quantity, only rough estimates being available

(*b*) Figures for Eastern Bengal and Assam have been excluded from the 1st October 1905. The quantity actually consumed in the province is not available

(MISCELLANEOUS RECEIPTS excluded), in each official year from 1888-89 to 1907-08

	Bombay		Madras		Total		
Duty	Quantity	Duty	Quantity	Duty	Quantity	Duty	
₹	Maunds	₹	Maunds	₹	Maunds	₹	
5,66,990	5,676,862	1,41,95,320	7,748,222	1,93,70,560	31,351,109	7,57,75,500	1888-89
6,07,080	6,055,995	1,51,42,800	8,022,466	2,00,56,170	33,046,666	7,92,05,930	1889-90
5,90,020	6,106,512	1,52,65,520	7,923,468	1,98,08,670	33,280,738	7,98,10,730	1890-91
6,04,740	6,439,449	1,60,98,620	8,185,395	2,04,63,490	34,429,675	8,24,50,150	1891-92
6,24,790	6,382,552	1,59,56,380	8,157,454	2,03,93,640	35,051,290	8,41,06,210	1892-93
6,27,700	6,629,357	1,65,73,420	8,015,789	2,00,39,470	33,628,156	8,05,13,970	1893-94
6,29,250	6,646,303	1,66,15,760	8,221,645	2,05,54,110	34,150,872	8,26,69,060	1894-95
6,55,120	6,777,445	1,69,43,610	8,271,396	2,06,78,500	34,686,981	8,31,14,370	1895-96
6,75,730	6,659,096	1,66,47,740	8,023,263	2,00,58,160	34,062,491	8,24,21,390	1896-97
6,70,100	6,827,870	1,70,69,670	8,379,313	2,09,48,280	34,524,875	8,41,86,120	1897-98
6,74,840	7,137,717	1,78,44,290	8,378,535	2,09,46,340	35,268,933	8,57,91,638	1898-99
6,87,110	6,767,343	1,69,18,360	8,605,509	2,15,13,770	35,057,504	8,54,19,444	1899-1900
6,87,057	6,783,150	1,69,57,875	9,060,452	2,26,51,129	35,815,282	8,75,57,785	1900-01
6,97,628	6,611,840	1,65,29,600	8,984,823	2,24,62,057	35,579,883	8,67,04,750	1901-02
7,13,829	6,814,187	1,69,24,716	9,122,219	2,26,07,952	36,663,409	8,83,24,779	1902-03
5,76,092	6,647,425	1,32,94,850	9,930,133	1,98,60,266	37,602,945	7,38,27,507	1903-04
6,37,930	7,242,177	1,43,45,824	10,137,288	2,01,35,797	39,131,607	7,56,78,112	1904-05
5,19,888	7,770,728	1,16,56,092	9,911,281	1,48,66,921	38,599,745	5,73,97,425	1905-06
5,30,810	8,043,114	1,19,37,697	10,425,527	1,54,23,270	40,523,617	5,86,60,095	1906-07
4,01,283	8,727,938	87,27,938	10,893,905	1,08,93,905	42,128,793	4,23,86,648	1907-08

No. 4

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1903-04 to 1907-08*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔ lb)					DUTY (in rupees)				
		1903-04	1904-05	1905-06	1906-07	1907-08	1903-04	1904-05	1905-06	1906-07	1907-08
BURMA—	R a. p.										
Salt imported by sea	1——	1,208,639	1,397,926	1,417,041	1,347,367	1,515,199	12,08,639	13,97,926	14,17,041	13,47,367	15,15,199
Excised salt (a)	..	..	..	..	..	..	2,51,777	2,40,165	3,30,779	3,83,143	3,54,330
TOTAL QUANTITY AND DUTY	—	1,208,639	1,397,926	1,417,041	1,347,367	1,515,199	14,60,416	16,38,091	17,47,820	17,30,510	18,69,529
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	..
TOTAL GROSS REVENUE	—	—	—	—	—	—	14,60,416	16,38,091	17,47,820	17,30,510	18,69,529
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	25,416	43,395	51,162	41,414	46,459
TOTAL NET REVENUE	—	—	—	—	—	—	14,35,009	15,94,696	16,96,658	16,89,096	18,23,070
BENGAL—											
Salt imported (except from Bombay and Madras)	2 8—, 2—— 1 8— & 1	10,804,193	11,257,051	9,392,048	10,323,074	10,014,376	2,16,08,442	2,21,70,719	1,40,88,112	1,49,95,458	1,00,14,404
Salt imported from Bombay	2 8—, 2——, 1 8— & 1 } paid in Bombay	384,721	528,499	716,230	764,662	907,756	7,69,442	10,46,660	10,74,345	11,46,887	9,07,756
Salt imported from Madras	2 8—, 2——, 1 8— & 1 } paid in Madras	143,818	67,174	29,999	2,563	3,190	2,87,636	1,34,348	44,999	3,844	3,190
Excised salt	2 8— & 2——	..	..	..	..	..	..	..	..	..	..
TOTAL QUANTITY AND DUTY	—	11,332,732	11,852,724	10,138,277	11,090,299	10,925,322	2,26,65,520	2,33,51,727	1,52,07,456	1,61,46,189	1,09,25,350
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,66,605	1,79,152	1,28,780	1,02,066	1,22,061
TOTAL GROSS REVENUE	—	—	—	—	—	—	2,28,32,125	2,35,30,879	1,53,36,236	1,62,48,255	1,10,47,411
DEDUCT—TOTAL CHARGES	—		—	—	—	—	4,94,649	4,92,155	4,27,036	4,87,382	3,88,359
TOTAL NET REVENUE	—	—	—	—	—	—	2,23,37,476	2,30,38,724	1,49,09,200	1,57,60,873	1,06,59,052
NORTHERN INDIA—											
All salt, except salt from the Mandi and Kohat Mines	2 8—, 2—— & 1 8—	7,619,655	7,611,456	8,553,610	8,772,909	9,097,601	1,52,64,759	1,48,59,756	1,28,36,483	1,22,92,153	91,00,290
Share of the revenue at the Mandi Mines	—7 6, —6— & —4 6	126,555	113,104	98,514	94,817	114,570	31,639	28,182	18,471	17,601	14,321
Kohat Mines	2—per Lahori md. & 1 8—and 1 per Indian md.	449,270	453,903	362,862	391,448	452,975	6,73,965	6,80,855	5,44,294	5,81,865	4,54,032
TOTAL QUANTITY AND DUTY	—	8,195,480	8,178,463	9,014,986	9,259,174	9,665,146	1,59,70,363	1,55,68,743	1,33,99,248	1,28,91,619	95,68,643
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	13,73,942	14,27,627	15,82,447	16,62,885	16,74,993
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,73,44,305	1,69,96,370	1,49,81,695	1,45,54,504	1,12,43,636
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	9,28,272	10,37,091	11,02,290	10,59,110	10,47,285
TOTAL NET REVENUE	—	—	—	—	—	—	1,64,16,033	1,59,59,279	1,38,79,405	1,34,95,394	1,01,96,351

(a) No information

No. 4—*continued*

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1903-04 to 1907-08—continued*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔lb)					DUTY (in rupees)				
		1903-04	1904-05	1905-06	1906-07	1907-08	1903-04	1904-05	1905-06	1906-07	1907-08
SIND—	*Rs. p.* *Rs. p.*										
Salt imported by sea	2 8 —, 2 — — 1 8 — & 1	1,443	1,594	1,933	2,090	2,303	2,886	3,177	2,900	3,124	2,303
Excised salt	2 8 -, 2 - - 1 8 -	286,113	319,681	342,978	356,046	398,980	5,72,226	6,32,999	5,14,467	5,27,686	3,98,980
	— 8 — (*a*) & 1	—	—	—	—	—	—	—	—	—	—
	1 — —	980	1,754	2,521	..	..	980	1,754	2,521	..	..
TOTAL QUANTITY AND DUTY	—	288,536	323,029	347,432	358,136	401,283	5,76,092	6,37,930	5,19,888	5,30,810	4,01,283
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	53,270	58,500	63,261	72,362	85,309
TOTAL GROSS REVENUE	—	—	—	—	—	—	6,29,362	6,96,430	5,83,149	6,03,172	4,86,592
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	1,34,358	1,37,256	1,35,032	1,34,017	1,43,820
TOTAL NET REVENUE	—	—	—	—	—	—	4,95,004	5,59,174	4,48,117	4,69,155	3,42,772
BOMBAY—											
Salt removed for export to all places [except Calcutta and Madras (including Foreign Malabar)] and salt imported by land and by sea	2 8 —, 2 — — 1 8 — & 1	6,647,425	7,242,177	7,770,728	8,043,114	8,727,938	1,32,94,850	1,43,45,824	1,16,56,092	1,19,37,697	87,27,938
Excise duty on Goa, Daman and Diu salt [except salt exported to Madras (including Foreign Malabar)]	2 8 — 2 — — & 1	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY	—	6,647,425	7,242,177	7,770,728	8,043,114	8,727,938	1,32,94,850	1,43,45,824	1,16,56,092	1,19,37,697	87,27,938
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	6,88,445	7,55,000	7,84,499	8,20,827	8,64,560
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,39,83,295	1,51,00,824	1,24,40,591	1,27,58,524	95,92,498
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	16,48,930	16,66,846	16,98,352	17,64,312	17,90,964
TOTAL NET REVENUE	—	—	—	—	—	—	1,23,34,365	1,34,33,978	1,07,42,239	1,09,94,212	78,01,534
MADRAS—											
Manufactured salt sold by Government	2 8 —, 2 — — 1 8 — & 1	3,416,693	3,377,637	2,654,671	2,939,120	3,603,162	68,33,386	66,94,686	39,82,006	43,13,644	36,03,162
Excised salt	2 8 —, 2 — — 1 8 — & 1	5,400,540	5,298,075	6,119,173	6,167,576	5,896,583	1,08,01,080	1,05,17,988	91,78,760	91,31,422	58,96,583
Spontaneous salt sold by Government—Masulipatam Sub-division—Kistna	2 8 —, 2 — — 1 8 — & 1	71,430	153,598	71,344	85,192	88,964	1,42,860	3,07,196	1,07,016	1,27,788	88,964
Salt imported by private traders, which paid duty in Madras	2 8 —, 2 — — 1 8 — & 1	7,604	8,729	7,619	9,605	8,180	15,208	17,458	11,428	14,365	8,180
Salt imported by private traders, which paid duty in Calcutta, Bombay and Goa	2 8 — & 2 - - paid in Calcutta	—	—	—	—	—	—	—	—	—	—
	2 8 — 2 — 1 8 — & 1 paid in Bombay	1,033,866	1,299,249	1,058,474	1,224,034	1,297,016	20,67,732	25,98,469	15,87,711	18,36,051	12,97,016
	2 8 — & 2 - - paid in Goa	—	—	—	—	—	—	—	—	—	—
TOTAL	—	1,041,470	1,307,978	1,066,093	1,233,639	1,305,196	20,82,940	26,15,927	15,99,139	18,50,416	13,05,196
TOTAL QUANTITY AND DUTY	—	9,930,133	10,137,288	9,911,281	10,425,527	10,893,905	1,98,80,266	2,01,35,797	1,48,66,921	1,54,23,270	1,08,93,905
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	8,95,793	9,27,900	8,33,409	8,10,485	9,57,886
TOTAL GROSS REVENUE	—	—	—	—	—	—	2,07,56,059	2,10,63,697	1,57,00,330	1,62,33,755	1,18,51,791
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	(*b*)30,28,278	(*c*)31,27,909	(*d*)33,20,223	(*e*)32,46,961	(*f*)31,99,050
TOTAL NET REVENUE	—	—	—	—	—	—	1,77,27,781	1,79,35,788	1,23,80,107	1,29,86,794	86,52,741
GRAND TOTAL—INDIA—											
TOTAL QUANTITY AND DUTY	—	37,602,945	39,131,607	38,599,745	40,523,617	42,128,793	7,38,27,507	7,56,78,112	5,73,97,425	5,86,60,095	4,23,86,948
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	31,78,055	33,48,179	33,92,396	34,68,625	37,04,809
TOTAL GROSS REVENUE	—	—	—	—	—	—	7,70,05,562	7,90,26,291	6,07,89,821	6,21,28,720	4,60,91,457
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	62,59,903	65,04,652	67,34,095	67,33,196	66,15,937
TOTAL NET REVENUE	—	—	—	—	—	—	7,07,45,659	7,25,21,639	5,40,55,726	5,53,95,524	3,94,75,520

(*a*) Salt supplied for curing fish
(*b*) Includes R 9,92,744 debitable to Excise and R1,30,624 debitable to Customs
(*c*) " R 9,94,890 " " " R1,30,907 " "
(*d*) " R10,13,750 " " " R1,33,388 " "
(*e*) " R10,04,458 " " " R1,32,166 " "
(*f*) " R10,14,986 " " " R1,33,551 " "

No. 5

INDIA.—*QUANTITY of SALT (in maunds of 82⅔lb) SOLD in each PROVINCE, in each year from 1888–89 to 1907–08*

	Salt which paid full duty										Salt which paid no duty
				Northern India							
	Burma	Eastern Bengal and Assam	Bengal	Panjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar)	Sind	Bombay (a)	Madras (b)	Total British India, exclusive of Burma	Supplies to French and Portuguese Governments, to Native States, to Amindivi Islands, and for fish curing, etc.
1888–89	314,153		9,769,936	3,065,439	4,459,728	47,894	228,513	5,800,731	7,748,222	31,120,463	825,426
1889–90	1,189,769		9,545,652	3,297,969	4,632,903	54,298	243,988	6,024,819	8,022,466	31,822,095	709,933
1890–91	1,406,470		9,831,645	2,864,283	4,865,988	54,883	236,639	6,089,135	7,923,468	31,866,041	606,782
1891–92	1,358,952		10,039,539	3,042,815	5,031,897	61,985	242,703	6,553,329	8,185,395	33,157,663	584,885
1892–93	1,422,211		10,138,924	2,979,099	5,615,210	73,481	250,291	6,444,751	8,157,454	33,659,210	468,687
1893–94	1,477,212		9,991,661	2,863,399	4,306,900	55,977	250,884	6,833,448	8,015,789	32,319,058	478,466
1894–95	914,098		10,363,061	2,656,308	5,066,649	55,133	251,501	6,785,911	8,221,645	33,400,208	479,291
1895–96	1,244,097		10,441,017	3,154,410	4,490,018	72,025	261,892	6,710,479	8,271,396	33,401,237	513,849
1896–97	1,089,329		10,477,213	2,759,877	4,675,423	72,652	270,149	6,564,419	8,023,263	32,842,996	462,547
1897–98	1,196,940		10,336,318	2,685,065	4,761,670	71,521	268,005	6,776,239	8,379,313	33,278,031	490,149
1898–99	1,256,757		10,424,307	2,890,831	4,974,899	51,250	269,678	6,861,913	8,378,535	33,851,413	504,172
1899–1900	1,224,205		10,772,858	2,969,274	4,467,130	50,115	274,534	6,767,343	8,605,509	33,906,763	507,661
1900–01	1,036,663		10,620,120	3,018,724	4,960,022	50,834	274,445	6,783,150	9,060,452	34,767,747	481,085
1901–02	1,186,084		10,958,475	3,056,620	4,377,228	48,116	278,763	6,611,840	8,984,823	34,315,865	613,790
1902–03	1,462,221		11,310,705	3,120,814	4,379,006	52,640	287,987	6,814,187	9,122,219	35,087,558	417,583
1903–04	1,208,639		11,284,664	3,311,551	4,829,543	54,386	287,556	6,647,425	9,930,133	36,345,258	510,016
1904–05	1,397,926		11,725,883	3,134,138	4,997,185	47,140	321,275	7,242,177	10,137,288	37,605,086	588,343
1905–06	1,417,041	1,952,763	10,057,648(c)	3,438,342	5,522,626	54,018	344,911	7,770,728	9,911,281	39,052,217	443,692
1906–07	1,347,367	1,964,985	10,889,995	3,159,923	6,029,635	69,616	358,078	8,043,114	10,425,527	40,940,873	426,961
1907–08	1,515,199	2,072,665	10,869,013	3,711,418	5,886,214	67,514	387,537	8,727,938	10,893,905	42,616,204	512,343

(a) Except salt exported to places in Bengal and the Madras Presidency
(b) Except salt exported by sea to places in Bengal and Burma
(c) Exclusive of figures for Eastern Bengal and Assam

No. 6

INDIA.—*NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1888–89 to 1907–08*

	Burma	Eastern Bengal and Assam	Bengal	Northern India			Sind	Bombay	Madras	Total British India, exclusive of Burma
				Panjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar)				
1888–89	2,85,640		2,28,71,330	55,99,800	1,05,62,540	—1,06,850	4,95,140	1,67,57,150	1,48,06,730	7,09,85,840
1889–90	12,84,970		2,24,99,200	61,24,550	1,10,80,310	—75,220	5,37,700	1,88,42,450	1,58,74,610	7,48,83,600
1890–91	15,51,810		2,31,09,020	53,15,190	1,16,52,350	—68,740	5,20,920	1,97,85,810	1,76,10,380	7,79,24,930
1891–92	15,77,030		2,36,86,830	53,08,370	1,20,64,890	—22,240	5,19,450	2,13,41,150	1,59,07,910	7,88,06,360
1892–93	15,97,810		2,38,67,970	54,39,600	1,36,93,860	+900	5,49,840	2,04,40,340	1,52,39,310	7,92,31,820
1893–94	16,40,850		2,34,46,910	52,00,080	1,03,12,060	—38,020	5,51,330	2,01,31,190	1,43,72,710	7,39,76,260
1894–95	10,87,450		2,42,85,000	46,90,960	1,20,75,100	—22,930	5,54,660	2,18,90,300	1,59,22,680	7,93,95,700
1895–96	14,30,230		2,46,68,440	54,91,310	1,07,04,180	+12,360	5,85,680	2,09,32,150	1,76,17,580	8,00,11,700
1896–97	12,97,350		2,47,62,700	51,23,220	1,12,07,060	+15,920	6,06,380	2,01,27,180	1,46,58,630	7,65,01,090
1897–98	14,19,140		2,42,85,920	56,73,190	1,15,30,640	+11,720	5,98,270	2,06,77,140	1,54,71,780	7,82,48,603
1898–99	14,41,218		2,47,13,020	60,98,130	1,19,93,180	—41,350	5,94,530	2,16,38,360	1,82,42,260	8,32,38,160
1899–1900	14,16,981		2,53,79,036	64,04,214	1,07,84,629	—44,578	6,12,330	2,00,95,930	1,66,36,200	7,97,77,761
1900–01	12,30,642		2,49,79,444	65,08,344	1,20,28,251	—30,920	6,09,832	2,10,71,419	1,65,51,540	8,17,17,911
1901–02	13,86,958		2,55,13,411	65,68,694	1,04,47,593	—35,810	6,15,436	2,10,02,974	1,71,19,673	8,12,31,970
1902–03	16,68,621		2,63,36,322	67,48,742	1,04,53,818	—34,544	6,39,377	2,17,47,539	1,82,02,485	8,40,93,739
1903–04	14,35,000		2,13,17,185	57,56,862	92,28,594	—48,980	4,95,004	1,63,98,765	1,76,30,895	7,07,78,325
1904–05	15,94,696		2,18,80,175	54,02,416	92,51,199	—68,931	5,59,174	1,75,06,408	1,75,35,893	7,20,66,334
1905–06	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89,902	—82,687	4,48,117	1,37,98,734	1,36,16,638	5,69,84,061
1906–07	16,89,096	19,26,092	1,56,01,228	41,24,818	78,34,532	—69,184	4,69,155	1,43,21,635	1,22,27,682	5,64,35,958
1907–08	18,23,070	14,36,506	1,04,00,522	32,02,065	54,80,865	—1,03,477	3,42,772	1,01,86,363	1,02,02,385	4,11,48,001

NOTE—This table states the duty actually collected in each province, whether the salt was consumed there or not

No. 7

INDIA.—*RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PRESIDENCY and PROVINCE, in each year from 1837-38 to 1907-08*

	Burma	Bengal	Northern India						Sind						Bombay		Madras	
			Panjab Mines		Trans-Indus (Kohat)	Rajputana Sources		Internal Branch	Duty	Selling Price								
													Sakkar					
	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty		Maury-pur	Saran	Dilyar	Maury-pur	Panjab	Duty	Selling Price	Duty	Selling Price
		R a.	R a.	Annas	R a.	R a.	Annas	R a.	R a.						R a.		R a.	Annas
1837–38		3 4													— 8		— 12	
1838–39		3 4													— 8		— 12	
1839–40		3 4													— 8		— 12	
1840–41		3 4													— 8		— 12	
1841–42		3 4													— 8		— 12	
1842–43		3 4													— 8		— 12	
1843–44		3 4													— 8		— 12	
1844–45		3 4													— 8		1 6	
		3 —													— 12		— 14	
1845–46		3 —													— 12		— 14	
1846–47		3 —													— 12		— 14	
		2 12																
1847–48		2 12													— 12		— 14	
1848–49		2 12													— 12		— 14	
		2 8																
1849–50		2 8	2 —												— 12		— 14	
1850–51		2 8	2 —												— 12		— 14	
1851–52		2 8	2 —												— 12		— 14	
1852–53		2 8	2 —												— 12		— 14	
1853–54		2 8	2 —												— 12		— 14	
1854–55		2 8	2 —												— 12		— 14	
1855–56		2 8	2 —												— 12		— 14	
1856–57		2 8	2 —												— 12		— 14	
1857–58		2 8	2 —												— 12		— 14	
1858–59		2 8	2 —												— 12		— 14	
1859–60		2 8	2 —												1 —		— 14	
		3 —	2 2														1 —	
1860–61		3 —	2 2												1 —		1 —	
		3 4	3 —														1 —	
1861–62		3 4	3 —												1 4		1 4	
1862–63		3 4	3 —												1 4		1 6	
1863–64		3 4	3 —												1 4		1 6	
1864–65		3 4	3 —					3							1 8		1 6	
1865–66		3 4	3 —					3							1 8		1 6	
															1 8		1 9	
1866–67		3 4	3 —					3							1 8		1 9	
1867–68		3 4	3 —					3							1 8		1 9	
1868–69		3 4	3 —					3							1 8		1 9	
1869–70		3 4	3 —					3							1 8		1 9	
															1 13		1 13	
1870–71		3 4	3 —	1 —		3 —	10	3							1 13		1 13	
1871–72		3 4	3 —	1 —		3 —	6 to 15	3 —		..	..	..	..	..	1 13		1 13	
1872–73		3 4	3 —	1 —		3 —	5 to 16½	3 —		..	..	..	..	..	1 13		1 13	
1873–74		3 4	3 —	1 —		3 —	4 to 16	3 —		..	..	..	..	..	1 13		1 13	
1874–75		3 4	3 —	1 —		3 —	4 to 15	3 —		..	..	..	..	..	1 13		1 13	

Three annas a maund from 5th August 1875

Previous to 7th July 1883 the rate of duty was two, three, or four annas a maund

Previous to January 1878 the rate was eight annas a maund

No information

2

No. 7—*continued*

INDIA.—*RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PRESIDENCY and PROVINCE, in each year from 1837-38 to 1907-08—continued*

	BURMA	EASTERN BENGAL AND ASSAM	BENGAL	NORTHERN INDIA						SIND					BOMBAY		MADRAS	
				PANJAB MINES		TRANS-INDUS (KOHAT) (a)	RAJPUTANA SOURCES		INTERNAL BRANCH		SELLING PRICE							
														Sakkar				
	Duty	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Duty	Maurypur	Saran	Dilyar	Maurypur Salt	Panjab Salt	Duty	Selling Price	Duty	Selling Price
	R a.	R a.	R a.	R a.	A. p.	R a.	R a.	Annas	R a.	R a.	A. p.	A. p.	A. p.	Annas	A. p.	R a.	A. p.	R a.	A. p.
1875-76	Three annas a maund for Lower Burma from 5th August 1875 One per cent *ad valorem* for Upper Burma		3 4	3 —	1 —	Previous to 7th July 1883 the rate of duty was two, three, or four annas a maund	3 —	7 to 18	3 —		..	..	..	..	..	1 13		1 13	(b) 6 —
1876-77			3 4	3 —	1 —		3 —	6 to 16	3 —		..	..	..	..	..	1 13		1 13	(b) 5 —
1877-78			3 4 3 2	3 — 2 12	1 —		3 — 2 12	5½ to 18	3 — 2 12	—8 2 8	.. 1 3	.. ..	.. ..	.. ..	.. ..	1 13 2 8		1 13 2 8	
1878-79			3 2 2 14	2 12 2 8	1 — 1 —		2 12 2 8	3 to 23½	2 12 2 8	2 8	1 3	..	..	..	..	2 8		2 8	
1879-80			2 14	2 8	1 — — 9		2 8	3 to 24	2 8	2 8	1 3 2 — 2 3	— 6	..	..	..	2 8		2 8	
1880-81			2 14	2 8	— 9		2 8	2½ to 15	2 8	2 8	2 3	— 6	..	..	..	2 8	2 —	2 8	
1881-82			2 14 2 —	2 8 2 —	— 9 — 9		2 8 2 —	2 to 13½	2 8 2 —	2 8 2 —	2 3 2 —	— 6	..	..	..	2 8 2 —	2 —	2 8 2 —	
1882-83			2 —	2 —	— 9		2 —	2 to 14½	2 —	2 —	2 —	— 6	6 —	..	..	2 —	2 3	2 —	(c) 3 —
1883-84			2 —	2 —	— 9	— 8	2 —	3 to 9½	2 —	2 —	2 —	— 6	6 —	..	..	2 —	2 3	2 —	
1884-85			2 —	2 —	— 9	— 8	2 —	1½ to 12½	2 —	2 —	1 6	— 6	6 —	10	..	2 —	2 7	2 —	
1885-86			2 —	2 —	— 9	— 8	2 —	1½ to 8	2 —	2 —	1 6	— 9	6 3	10	10 6	2 —	2 6	2 —	
1886-87			2 —	2 —	— 9 — 9	— 8	2 —	1½ to 8	2 —	2 —	1 6	— 9 1 6	6 3 1 6	10	10 6	2 —	2 9	2 —	
1887-88	1 3 1 —		2 — 2 8	2 — 2 8	— 9	— 8	2 — 2 8	1½ to 7	2 — 2 8	2 — 2 8	1 6	1 6	1 6	10 9	10 6 9 6	2 — 2 8	3 5	2 — 2 8	
1888-89	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	3 6	2 8	
1889-90	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 8	2 8	
1890-91	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 4½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 2	2 8	
1891-92	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 3	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 11	2 8	
1892-93	1 —		2 8	2 8	— 9	— 8	2 8	1 to 3	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 11	2 8	
1893-94	1 —		2 8	2 8	— 9	— 8	2 8	1 to 8	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 4	2 8	
1894-95	1 —		2 8	2 8	— 9	— 8	2 8	1 to 8	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 7	2 8	
1895-96	1 —		2 8	2 8	— 9	— 8	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 —	2 8	
1896-97	1 —		2 8	2 8	— 9	2 —(d)	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 10	2 8	
1897-98	1 —		2 8	2 8	— 9	2 —	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 9	2 8	
1898-99	1 —		2 8	2 8	— 9	2 —	2 8	½ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 9	2 8	
1899-1900	1 —		2 8	2 8	— 9	2 —	2 8	½ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 1	2 8	
1900-01	1 —		2 8	2 8	— 9	2 —	2 8	½ to 4	2 8	2 8	1 6	1 6	1 6	9	(e)	2 8	1 8	(e)	
1901-02	(g) 1 — (h) — 8		2 8	2 8	— 9	2 —	2 8	½ to 4	2 8	2 8	1 6	1 6	1 6	9	(e)	2 8	1 7	(e)	
1902-03	1 — (h) — 8		2 8 2 —	2 8 2 —	— 9	2 — 1 8(f)	2 8 2 —	½ to 4	2 8 2 —	2 8 2 —	1 6	1 6	1 6	9	(e)	2 8	1 8	2 8 2 —	
1903-04	1 — (h) — 8		2 —	2 —	— 9	1 8	2 —	½ to 4	2 —	2 —	1 6	1 6	1 6	9	(e)	2 —	3 11	2 —	
1904-05	1 — (h) — 8		2 — 1 8	2 — 1 8(i)	1 — — 9	1 8	2 — 1 8(i)	½ to 4	2 — 1 8(i)	2 — 1 8	2 — 1 9	1 6	1 6 1 9	9 9½	(e)	2 — 1 8	2 6	2 — 1 8	
1905-06	1 — (h) — 8	1 8	1 8	1 8		1 8	1 8	½ to 4	1 8	1 8	1 6 1 9	1 6	1 6 1 9	9 9½	(e)	1 8	1 10	1 8	
1906-07	1 — (h) — 8	1 8 1 —	1 8 1 —	1 —	(k)	1 —(j)	1 —(j)	½ to 4	1 —(j)	1 8 1 —	1 9	1 6	1 9	9½	(e)	1 8 1 —	1 10	1 8 1 —	
1907-08	1 — (h) — 8	1 —	1 —	1 —(j)		1 —(j)	1 —(j)	½ to 4	1 —(j)	1 —	1 9	1 6	1 9	9½	(e)	1 —	1 11	1 —	

(a) Per Lahori maund of 102⅔ lb up to 17th March 1903
(b) Special rates charged at Ganjam and Ichapur (Surla) from 1874 to 1878
(c) This is the general selling price of Government salt, but there were also other rates varying with the quality of salt
(d) Duty raised to R2 from the 13th July 1896
(e) None sold
(f) Duty reduced to R1-8 per Indian maund of 82⅔ lb from the 18th March 1903
(g) Duty on imported salt
(h) Duty on salt in districts where the system of direct taxation is in force
(i) Duty reduced to R1-8 per Indian maund of 82⅔ lb from the 22nd March 190
(j) Duty reduced to R1 per Indian maund of 82⅔ lb from the 20th March 1907
(k) The price of salt at Khewrah is one anna and of the other mines in Cis-Indu Division 9 pies a maund
(l) The rates exceeded 3 annas at certain factories as a result of the sale of salt by auction

No. 8

EASTERN BENGAL AND ASSAM.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT IMPORTED in the years 1905-06 and 1907-08*

	From United Kingdom	From Germany	From Spain	From Aden	From Calcutta by water	Total Imports
1905-06	81,444	121,069	...	481,045	1,224,817	1,908,375
1906-07	172,001	169,568	..	262,700	1,347,792	1,952,061
1907-08	380,649	98,013	268,781	452,622	1,298,224	2,498,289

NOTE—Salt is not manufactured in Eastern Bengal and Assam

No. 9

EASTERN BENGAL AND ASSAM.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE OF DUTY in the years 1905-06 and 1907-08*

	Sales of Salt	Revenue realised	Annual average Chittagong price per 100 maunds of Liverpool salt, excluding duty	Rate of duty per maund on salt imported by sea
	Private Salt imported by Sea			
		₹	₹	₹ a.
1905-06	1,952,763	29,29,152	50	1 8
1906-07	1,964,985	28,94,459	50	1 8 1 —
1907-08	2,072,665	20,72,761	50	1 —

NOTE—There is no Government salt in Eastern Bengal and Assam

No. 10

BENGAL.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT IMPORTED or MANUFACTURED in each year from 1888-89 to 1907-08*

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	Salt made under Excise licenses	GRAND TOTAL
1888-89	8,340,061	105,538	..	462,156	467,839	498,196	573,122	33,365	10,480,277	244,512	10,724,789
1889-90	7,016,196	550,241	..	906,932	802,546	413,071	300,107	81,869	10,070,962	70,293	10,141,255
1890-91	6,809,329	1,678,042	..	990,807	73,781	605,678	560,643	43,276	9,761,556	62,770	9,824,326
1891-92	5,527,227	655,709	..	879,841	45,972	309,306	591,103	42,118	9,051,276	(a) 8,985	9,060,261
1892-93	5,940,724	938,190	..	999,718	544,363	342,690	543,683	73,940	9,383,308	(a) 67,202	19,450,510
1893-94	6,504,081	746,700	53,370	1,350,654	699,334	453,795	503,514	50,238	10,361,686	(a) 15,430	10,377,116
1894-95	7,503,440	1,753,698	..	1,138,547	1,031,113	725,348	688,972	22,759	12,863,877	(a) 210,631	13,074,508
1895-96	6,394,362	1,113,110	..	781,897	1,038,252	507,778	417,629	2,033	10,255,061	(b) 178,460	10,433,521
1896-97	4,481,722	609,408	..	1,079,069	1,063,152	420,941	541,946	24,172	8,220,410	(b) 195,000	8,415,410
1897-98	7,115,200	973,422	..	1,128,113	1,569,890	791,428	557,347	86,564	12,221,964	(b) 162,351	12,384,315
1898-99	6,276,968	508,510	..	885,076	1,553,262	489,839	557,473	79,434	10,350,562	...	10,350,562
1899-1900	6,163,731	1,416,240	..	1,036,408	1,280,871	333,225	519,071	31,044	10,780,590	...	10,780,590
1900-01	4,593,642	664,302	..	1,126,105	1,640,513	309,199	597,704	840	8,932,305	...	18,932,305
1901-02	6,554,361	1,354,514	..	1,789,680	2,442,330	483,437	752,572	11,992	12,388,886	..	13,388,886
1902-03	5,232,650	900,195	..	1,254,513	2,229,560	400,182	598,165	..	10,615,265	..	10,615,265
1903-04	5,599,022	1,529,562	..	1,458,124	2,071,516	109,162	255,880	146,624	11,169,890	..	11,169,890
1904-05	5,918,009	1,468,090	30,800	1,708,318	2,331,462	82,588	570,830	72,704	12,182,801	..	12,182,810
1905-06	4,475,849	613,859	767,032	1,685,140	2,085,844	432,223	728,988	29,999	10,818,934	..	10,818,934
1906-07	5,464,684	1,012,129	1,556,235	1,262,458	980,212	743,922	633,939	2,563	11,656,142	..	11,656,142
1907-08	4,433,476	1,378,521	1,731,027	1,597,109	2,177,532	1,018,618	958,461	7,764	13,302,508	..	13,302,508

NOTE—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the sea-borne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out whether the salt is landed or not

(a) Includes Government salt

(b) Government salt

No. 11

BENGAL.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1888-89 to 1907-08*

	SALES OF SALT				REVENUE REALISED	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty	Rate of duty per maund on Salt imported by sea
	Government Salt	PRIVATE SALT: Imported by sea	PRIVATE SALT: Made in excise works	TOTAL			
					₹	₹	₹ a. p.
1888-89	..	9,644,420	125,516	9,769,936	2,31,38,970	94·41	2 8 —
1889-90	..	9,464,566	81,086	9,545,652	2,29,09,200	94·43	2 8 —
1890-91	..	9,701,073	130,572	9,831,645	2,35,17,140	77·8	2 8 —
1891-92	397	10,020,673	18,469	10,039,539	2,40,92,550	64·74	2 8 —
1892-93	63,755	10,057,595	17,574	10,138,924	2,43,18,590	61·58	2 8 —
1893-94	15,600	9,967,201	8,860	9,991,661	2,38,07,680	77·81	2 8 —
1894-95	36,655	10,422,501	2,060	10,461,216	2,46,89,590	60·66	2 8 —
1895-96	74,635	10,366,382	..	10,441,017	2,51,04,330	57·87	2 8 —
1896-97	46,224	10,430,989	..	10,477,213	2,51,40,180	96·05	2 8 —
1897-98	17,047	10,319,271	..	10,336,318	2,46,45,460	80·3	2 8 —
1898-99	63,755	10,360,552	..	10,424,307	2,51,34,950	66·71	2 8 —
1899-1900	62,616	10,710,242	..	10,772,858	2,58,05,843	62·31	2 8 —
1900-01	84,687	10,535,433	..	10,620,120	2,54,46,185	70·19	2 8 —
1901-02	225,116	10,733,359	..	10,958,475	2,60,33,974	69·71	2 8 —
1902-03	50,350	11,260,355	..	11,310,705	2,68,05,913	56·24	2 8 — / 2 — —
1903-04	..	11,284,664	..	11,284,664	2,18,11,834	53·71	2 — —
1904-05	..	11,725,883	..	11,725,883	2,23,72,330	48·63	2 — — / 1 8 —
1905-06	..	10,057,648	..	(a)10,057,648	1,53,74,314	50·73	1 8 —
1906-07	..	10,889,995	..	10,889,995	1,60,88,610	48·63	1 8 — / 1 0 —
1907-08	..	10,869,013	..	10,869,013	1,67,88,881	54·44	1 0 —

(a) Exclusive of figures for Eastern Bengal and Assam

No. 12

BENGAL.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER and QUANTITY PASSED FREE of DUTY, in each year from 1888-89 to 1907-08*

	By Eastern Bengal, Central Bengal, South Eastern, and Bengal Nagpur Railways	By East Indian Railway	By water	TOTAL	Salt passed free of duty for industrial purposes
1888-89	1,040,928	3,556,027	4,648,289	9,245,244	2,234
1889-90	992,446	3,542,162	4,405,059	8,939,667	2,202
1890-91	1,278,593	3,233,641	4,390,969	8,903,203	2,331
1891-92	1,373,133	3,532,928	4,370,800	9,276,861	4,251
1892-93	1,209,157	3,504,487	4,886,643	9,600,287	3,924
1893-94	1,230,062	3,524,352	4,672,287	9,427,201	2,051
1894-95	1,026,384	3,521,825	5,016,079	9,564,288	1,156
1895-96	976,904	3,304,291	4,442,271	8,723,466	4,069
1896-97	1,097,841	4,166,744	3,860,726	9,125,311	3,000
1897-98	881,757	4,282,068	3,959,380	9,123,205	2,000
1898-99	1,997,363	3,256,405	3,895,050	9,178,818	2,000
1899-1900	2,084,666	3,292,222	3,983,270	9,360,158	1,760
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,963	3,740,840	3,299,353	9,538,156	..
1903-04	2,919,155	3,423,856	3,145,810	9,488,821	..
1904-05	3,093,455	3,420,780	3,236,308	9,750,543	..
1905-06	3,996,550	2,836,019	3,076,302	9,908,862	..
1906-07 (a)	6,433,203		2,489,674	8,922,877	..
1907-08 (a)	6,824,409		2,271,829	9,096,238	..

(a) Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April 1906, figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead the despatch of salt by rail and boats from the Sulkea and Kidderpur golas is shewn for the years 1906-07 and 1907-08

No. 13

NORTHERN INDIA.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT which PAID DUTY in each section under the COMMISSIONER of SALT REVENUE, and QUANTITY supplied FREE of DUTY to NATIVE STATES, in each year from 1888-89 to 1907-08*

	Rates of duty		Panjab mines, also Mandi, Kohat, Nuh and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	TOTAL OF DUTY-PAID SALT	Salt passed free of duty to Native States
	R	a.					
1888-89	2	8	3,065,439	4,459,728	47,894	7,573,061	249,424
1889-90	2	8	3,297,969	4,632,903	54,298	7,985,170	279,438
1890-91	2	8	2,864,283	4,865,988	54,883	7,785,154	196,506
1891-92	2	8	3,042,815	5,031,897	61,985	8,136,697	189,197
1892-93	2	8	2,979,099	5,615,210	73,481	8,667,790	229,471
1893-94	2	8	2,863,399	4,306,900	55,977	7,226,276	246,018
1894-95	2	8	2,656,308	5,066,649	55,133	7,778,090	245,217
1895-96	2	8	3,154,410	4,490,018	72,025	7,716,453	232,399
1896-97	2	8	2,759,877	4,675,423	72,652	7,507,952	225,584
1897-98	2	8	2,685,065	4,761,670	71,521	7,518,256	246,595
1898-99	2	8	2,890,831	4,974,899	51,250	7,916,980	267,494
1899-1900	2	8	2,969,274	4,467,130	50,115	7,486,519	201,641
1900-01	2	8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2	8	3,056,620	4,377,228	48,116	7,481,964	231,305
1902-03	2	8	3,120,814	4,379,006	52,640	7,552,460	136,758
	2	—					
1903-04	2	—	3,311,551	4,829,543	54,386	8,195,480	170,074
1904-05	2	—	3,134,138	4,997,185	47,140	8,178,463	231,566
	(a)1	8					
1905-06	1	8	3,438,343	5,522,626	54,018	9,014,986	176,501
1906-07	1	—(b)	3,159,923	6,029,635	69,616	9,259,174	116,718
1907-08	1	—	3,711,418	5,886,214	67,514	9,665,146	166,271

(a) Duty reduced from the 20th March 1905
(b) „ „ „ „ 20th March 1907

No. 14

NORTHERN INDIA.—*DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1888-89 to 1907-08*

	Panjab mines, also Mandi, Kohat, Nuh and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	TOTAL
1888-89	62,75,460	1,11,49,100	1,19,730	1,75,44,290
1889-90	64,88,930	1,15,82,260	1,35,740	1,82,06,930
1890-91	56,99,890	1,21,64,970	1,37,210	1,80,02,070
1891-92	57,18,300	1,25,79,740	1,54,960	1,84,53,000
1892-93	58,60,160	1,40,38,030	1,83,700	2,00,81,890
1893-94	56,21,090	1,07,67,250	1,39,940	1,65,28,280
1894-95	51,12,260	1,26,66,630	1,37,830	1,79,16,720
1895-96	59,29,970	1,12,25,050	1,80,060	1,73,35,080
1896-97	55,80,430	1,16,88,560	1,81,630	1,74,50,670
1897-98	61,39,750	1,19,04,180	1,78,800	1,82,22,730
1898-99	65,19,240	1,24,37,250	1,28,130	1,90,84,620
1899-1900	68,11,018	1,11,67,826	1,25,288	1,81,04,132
1900-01	69,13,185	1,24,00,055	1,27,086	1,94,40,326
1901-02	69,55,222	1,09,43,072	1,20,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,559
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,037	96,87,387	93,319	1,55,68,743
1905-06	50,32,727	82,85,483	81,038	1,33,99,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643

No. 15

BOMBAY.—*QUANTITY (in maunds of 82⅔lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1888-89 to 1907-08*

	Rate of duty per maund	Quantity of salt which paid full duty (a)							Quantity of salt supplied free or on a duty of 3 pies, 1 anna, or 2½ annas per maund	Grand Total	Proceeds realised (b)	Charges of collection	Net revenue
		Manufactured			Imported			Total quantity which paid duty					
		For home consumption	For inland consumption, that is exported from the Presidency by land	Total	By sea	By land	Total		Supplied to other Government, Native States, and for other purposes within the Presidency				
	R a.										R	R	R
1888-89	2 8	2,895,251	2,898,597	5,793,848	6,866	17	6,883	5,800,731	195,309	5,996,040	1,42,95,780	12,84,400	1,30,11,380
1889-90	2 8	3,054,404	2,964,646	6,019,050	5,754	15	5,769	6,024,819	183,240	6,208,059	1,52,39,220	12,29,800	1,40,09,420
1890-91	2 8	3,045,539	3,038,774	6,084,313	4,809	13	4,822	6,089,135	157,126	6,246,261	1,53,76,260	12,40,380	1,41,35,880
1891-92	2 8	3,385,866	3,108,046	6,493,912	7,774	51,643	59,417	6,553,329	157,975	6,711,304	1,66,17,010	12,97,700	1,53,19,310
1892-93	2 8	3,061,724	3,147,096	6,208,820	6,780	229,151	235,931	6,444,751	17,719	6,462,470	1,64,67,020	13,65,980	1,51,01,040
1893-94	2 8	2,964,375	3,614,893	6,579,268	11,848	242,332	254,180	6,833,448	30,587	6,864,035	1,71,27,560	14,22,160	1,57,05,400
1894-95	2 8	3,009,987	3,464,080	6,474,067	15,311	296,533	311,844	6,785,911	29,222	6,815,133	1,71,42,860	14,55,740	1,56,87,120
1895-96	2 8	3,088,193	3,292,659	6,380,852	7,772	321,855	329,627	6,710,479	53,464	6,763,943	1,74,69,800	15,41,940	1,59,27,860
1896-97	2 8	2,986,470	3,297,198	6,283,668	4,936	275,815	280,751	6,564,419	50,045	6,614,464	1,71,69,500	15,83,680	1,55,85,820
1897-98	2 8	3,111,317	3,359,855	6,471,172	8,198	296,869	305,067	6,776,239	42,210	6,818,449	1,76,20,860	16,05,470	1,60,15,390
1898-99	2 8	3,007,515	3,586,560	6,594,075	7,849	259,989	267,838	6,861,913	41,446	6,903,359	1,84,50,670	15,27,500	1,69,23,170
1899-1900	2 8	2,791,535	3,746,696	6,538,231	8,830	220,282	229,112	6,767,343	66,151	6,833,494	1,75,40,640	16,56,260	1,58,84,380
1900-01	2 8	2,575,826	3,897,555	6,473,381	8,793	300,976	309,769	6,783,150	54,564	6,837,714	1,76,07,388	15,91,320	1,60,16,068
1901-02	2 8	2,450,794	3,907,059	6,357,853	10,141	243,846	253,987	6,611,840	73,233	6,685,073	1,71,74,561	15,88,169	1,55,88,392
1902-03	2 8 / 2 —	2,382,522	4,158,850	6,541,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,553	15,92,094	1,59,88,459
1903-04	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,39,83,295	16,48,930	1,23,34,365
1904-05	2 — / 1 8	2,645,588	4,299,537	6,945,125	16,676	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978
1905-06	1 8	2,529,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239
1906-07	1 8 / 1 —	2,625,472	5,078,111	7,703,583	27,505	312,007	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212
1907-08	1 —	2,837,345	5,502,781	8,340,126	22,950	364,861	387,811	8,727,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 8 and 16

(b) Include miscellaneous salt collections

No. 16

BOMBAY.—*QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY in each year from 1888-89 to 1907-08*

	Imported by Sea			Imported by Land				GRAND TOTAL
	Portuguese India: Goa, Daman, and Diu	Other places	Total	Goa	Daman and Káthiawár	Other places	Total	
1888-89	..	6,866	6,866	2	..	15	17	6,883
1889-90	..	5,754	5,754	..	..	15	15	5,769
1890-91	..	4,809	4,809	..	..	13	13	4,822
1891-92	402	7,372	7,774	51,618	10	15	51,643	59,417
1892-93	512	6,268	6,780	228,755	383	13	229,151	235,931
1893-94	6,600	5,248	11,848	241,471	846	15	242,332	254,180
1894-95	5,203	10,108	15,311	293,495	3,024	14	296,533	311,844
1895-96	4	7,768	7,772	321,842	..	13	321,855	329,627
1896-97	2	4,933	4,935	275,803	..	12	275,815	280,750
1897-98	3	8,195	8,198	296,857	..	12	296,869	305,067
1898-99	1	7,848	7,849	259,978	..	11	259,989	267,838
1899-1900	1	8,829	8,830	220,265	..	17	220,282	229,112
1900-01	1	8,792	8,793	300,962	..	14	300,976	309,769
1901-02	2	10,139	10,141	243,831	..	15	243,846	253,987
1902-03	1	7,904	7,905	264,896	..	14	264,910	272,815
1903-04	2	13,558	13,560	267,280	..	15	267,295	280,855
1904-05	..	16,676	16,676	280,358	..	18	280,376	297,052
1905-06	..	21,327	21,327	283,081	..	19	283,100	304,427
1906-07	..	27,505	27,505	312,007	..	19	312,026	339,531
1907-08	..	22,950	22,950	364,843	..	18	364,861	387,811

No. 17

SIND.—*QUANTITY (in maunds of 82⅔ lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1888-89 to 1907-08*

	Imported	Manufactured	Total	Delivered for consumption			Total proceeds realised	Charges of collection	Net revenue
				Home	Inland	Total			
							₹	₹	₹
1888-89	575	227,938	228,513	227,548	390	227,938	6,09,090	1,13,940	4,95,150
1889-90	588	243,400	243,988	241,983	1,417	243,400	6,54,250	1,16,550	5,37,700
1890-91	596	236,043	236,639	235,523	520	236,043	6,33,740	1,13,370	5,20,370
1891-92	729	241,974	242,703	240,206	1,768	241,974	6,50,090	1,30,640	5,19,450
1892-93	780	249,511	250,291	246,797	2,714	249,511	6,72,450	1,22,610	5,49,840
1893-94	660	242,827	243,487	247,893	3,596	251,489	6,76,320	1,24,990	5,51,330
1894-95	787	270,746	271,533	247,890	3,404	251,294	6,80,640	1,25,980	5,54,660
1895-96	847	294,761	295,608	258,108	2,578	260,686	7,06,980	1,21,300	5,85,680
1896-97	1,339	259,112	260,451	267,407	1,708	269,115	7,31,910	1,25,530	6,06,380
1897-98	1,282	290,820	292,102	267,366	676	268,042	7,21,930	1,23,660	5,98,270
1898-99	1,415	300,674	302,089	265,340	3,696	269,036	7,33,860	1,39,330	5,94,530
1899-1900	1,209	318,609	319,818	271,593	3,052	274,645	7,44,740	1,32,410	6,12,330
1900-01	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832
1901-02	9,423	320,945	330,368	268,914	962	269,876	7,50,309	1,34,873	6,15,436
1902-03	20,152	291,699	311,851	276,231	724	276,955	7,79,608	1,40,231	6,39,377
1903-04	12,725	349,575	362,300	274,901	1,010	275,911	6,29,362	1,34,358	4,95,004
1904-05	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174
1905-06	10,106	384,836	394,942	336,333	996	337,329	5,83,149	1,35,032	4,48,117
1906-07	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155
1907-08	13,950	400,785	414,735	385,251	2,286	387,537	4,86,591	1,43,820	3,42,771

No. 18

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT MANUFACTURED and IMPORTED in each year from 1888-89 to 1907-08.*

	Manufactured			Imported: from Bombay, Goa, and other places	Grand Total
	By Government	Under excise licenses	Total		
1888-89	1,138,499	7,877,493	9,015,992	1,120,047	10,136,039
1889-90	1,330,197	7,913,793	9,243,990	1,220,461	10,464,451
1890-91	1,654,830	7,069,451	8,724,281	1,264,872	9,989,153
1891-92	1,876,058	7,913,166	9,789,224	1,375,650	11,164,874
1892-93	1,912,592	7,295,425	9,208,017	1,264,081	10,472,098
1893-94	1,255,005	6,123,486	7,378,491	1,053,203	8,431,694
1894-95	1,730,783	7,274,848	9,005,631	1,151,549	10,157,180
1895-96	1,683,988	6,894,554	8,578,542	1,278,891	9,857,433
1896-97	3,351,928	6,335,857	9,687,785	1,131,940	10,819,725
1897-98	1,754,973	4,708,936	6,463,909	1,252,053	7,715,962
1898-99	1,224,213	5,716,199	6,940,412	1,170,560	8,110,972
1899-1900	2,399,718	5,025,566	7,425,284	1,219,247	8,644,531
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,002	9,891,302	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,066,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050

No. 19

MADRAS.—*QUANTITY (in maunds of 82$\frac{2}{7}$ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORTED SALT, and RATE OF DUTY, in each year from 1888-89 to 1907-08*

	Sold for home and inland consumption				Proceeds realised	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt	Monopoly price per maund
	Government salt	Imported	Made under excise licenses	Total				
					₹	*Annas*	₹ *a.*	₹ *a. p.*
1888-89	747,480	1,120,047	5,880,695	7,748,222	1,58,63,150	9·17	2 8	2 11—(*a*)
1889-90	868,641	1,220,461	5,933,364	8,022,466	1,69,37,140	11·58	2 8	2 11—
1890-91	770,887	1,264,872	5,887,709	7,923,468	1,88,47,600	10·08	2 8	2 10— 2 11— 2 12—
1891-92	999,830	1,375,650	5,809,915	8,185,395	1,74,00,630	9·5	2 8	2 10— 2 11— 2 12—
1892-93	987,343	1,264,081	5,906,030	8,157,454	1,66,85,930	11·17	2 8	2 10— 2 11— 2 12—
1893-94	984,378	1,063,203	5,978,208	8,015,789	1,59,49,310	9·5	2 8	2 10— 2 11— 2 12—
1894-95	1,153,952	1,151,549	5,916,144	8,221,645	1,75,34,320	10·17	2 8	2 10— 2 11— 2 12—
1895-96	1,214,352	1,278,893	5,778,151	8,271,396	1,94,45,400	9·33	2 8	2 10— 2 11— 2 12—
1896-97	1,155,766	1,131,940	5,735,557	8,023,263	1,65,38,460	9·67	2 8	2 10— 2 11— 2 12—
1897-98	1,798,570	1,252,053	5,328,690	8,379,313	1,70,44,790	9·5	2 8	2 10— 2 11— 2 11 6 2 12— 2 13—
1898-99	2,505,036	1,170,560	4,702,939	8,378,535	1,98,70,770	9·25	2 8	2 10— 2 11— 2 11 6
1899-1900	3,029,148	1,219,247	4,357,114	8,605,509	1,82,93,540	9·23	2 8	2 10— 2 11—
1900-01	2,927,985	1,136,360	4,996,107	9,060,452	1,83,53,995	9·38	2 8	2 10— 2 11—
1901-02	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10·4	2 8	2 10— 2 11—
1902-03	2,648,889	1,208,907	5,264,423	9,122,219	2,00,59,084	10·4	2 8 2 —	2 11— 2 10— 2 3— 2 2—
1903-04	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11·35	2 —	2 3— 2 2—
1904-05	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,374	8·70	2 — 1 8	2 3— 2 2— 1 11— 1 10—
1905-06	2,726,015	1,066,093	6,119,173	9,911,281	1,55,59,523	8·72	1 8	1 11— 1 10—
1906-07	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8·17	1 8 1 —	1 11— 1 10— 1 3— 1 2—
1907-08	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8·08	1 —	1 3— 1 2—

(*a*) The usual rate is R2-11 ; the other rates stated from 1891-92 are special rates at certain places

No. 20

MADRAS.—*QUANTITY of SALT (in maunds of 82⅔ lb) SUPPLIED FREE of DUTY, in each year from 1888-89 to 1907-08*

	To French Government	To Amindivi islands	For fins curing	For other purposes	Total
1888-89	57,168	..	172,897	148,394	378,459
1889-90	59,298	..	175,111	10,644	245,053
1890-91	54,394	..	196,425	..	250,819
1891-92	58,363	..	175,099	..	233,462
1892-93	57,107	..	160,466	..	217,573
1893-94	52,863	..	146,947	..	199,810
1894-95	54,880	..	148,822	..	203,702
1895-96	53,127	..	170,790	..	223,917
1896-97	54,995	..	149,023	..	204,018
1897-98	41,622	..	157,722	..	199,344
1898-99	54,577	..	138,655	..	193,232
1899-1900	44,224	..	191,985	1,600	237,809
1900-01	54,070	..	202,239	600	256,909
1901-02	57,576	..	248,876	1,800	308,252
1902-03	56,102	..	180,865	800	237,767
1903-04	60,838	..	192,726	(a)7,602	261,166
1904-05	61,474	..	199,833	(b)3,600	264,907
1905-06	61,730	..	157,865	(c)5,700	225,295
1906-07	73,238	..	150,823	(d)8,860	232,921
1907-08	57,616	..	205,275	(e)6,400	269,291

(a) Includes 6,000 mds. sent to the Travancore State
(b) ,, 2,400 mds. ,, ,, ,,
(c) ,, 3,600 mds. ,, ,, ,,
(d) ,, 6,000 mds. ,, ,, ,,
(e) ,, 4,000 mds. ,, ,, ,,

No. 21

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1888-89 to 1907-08*

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		₹	₹	₹
1888-89	7,064,524	1,61,75,020	13,68,290	1,48,06,730
1889-90	7,157,718	1,73,66,520	14,91,910	1,58,74,610
1890-91	6,952,230	1,91,95,520	15,84,670	1,76,10,850
1891-92	7,095,205	1,76,81,800	17,73,890	1,59,07,910
1892-93	7,198,924	1,69,94,830	17,55,520	1,52,39,310
1893-94	7,262,803	1,62,31,360	18,58,650	1,43,72,710
1894-95	7,554,286	1,78,46,130	19,23,450	1,59,22,680
1895-96	7,654,189	1,97,68,990	21,51,410	1,76,17,580
1896-97	7,300,603	1,68,16,300	21,57,670	1,46,58,630
1897-98	7,585,492	1,72,72,460	18,00,680	1,54,71,780
1898-99	7,844,005	1,99,84,130	17,41,870	1,82,42,260
1899-1900	8,182,865	1,85,50,390	19,14,190	1,66,36,200
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,805	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,005	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,52,898	20,50,513	1,02,02,385

STAMPS

[TABLES 1 TO 13, PAGES 81 TO 100]

(Compiled from special official returns)

The stamp revenue is derived from two great classes of stamps—judicial or court-fee stamps and non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870; non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation.

The immediate control of the stamp revenue is vested in the local Governments, subject to the general supervision of the Government of India.

The stamps are manufactured in England, the quantities required for consumption being sent to India on annual indents. They are consigned to the Central Stamp depôts at Calcutta, Madras, Bombay, Rangoon, and Karáchi, whence supplies are distributed to local depôts and offices on indent. The Central depôts supply the requirements of the different provinces as shewn below:

Calcutta . . .	Bengal, the United Provinces of Agra and Oudh, Eastern Bengal and Assam, Central India, and the Central Provinces (in regard to stamp for copies).
Madras . . .	Madras Presidency and Coorg.
Bombay . . .	Bombay Presidency (excluding Sind), the Central Provinces (except in regard to stamp for copies which, as stated above, are supplied from the Calcutta Depôt), and Abu, Anadra, and the connected areas in Rajputana.
Rangoon . . .	Burma and the Andamans.
Karáchi . . .	Sind, Baluchistan, the North-West Frontier Province, the Panjab, Rajputana (except Abu, Anadra, and the connected areas in Rajputana, which, as stated above, are supplied from the Bombay Depôt), the Residency treasuries in Kashmir, and the Khorasan Agency treasury.

In each province there is an official—the Superintendent or Commissioner of Stamps, as the case may be,—(in Bengal, Eastern Bengal and Assam, and Madras he is a member of the Board of Revenue), who ordinarily combines other functions with the function of administering the stamp revenue. Stamps are sold by certain officials (such as postmasters) and by licensed vendors whose business is conducted under rules framed by the local authorities, and to whom stamps are supplied in quantity at various rates of discount.

Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. These officers are required, when affixing the labels, to impress them by means of stamping machine, and also to stamp or write on the face of the label the date of impression, their initials being added when the duty amounts to five rupees and upwards, and their signatures (under the label) when the duty amounts to twenty rupees or more. The centres provided for the purpose of affixing and impressing labels are—the Calcutta, Chittagong, Godavari, Tinnevelly, Malabar, and South Canara collectorates; the Moulmein, Akyab, and Bassein treasuries; the office of the Deputy Commissioner of Kamrup at Gauhati; the offices of the Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Karáchi, Nagpur, and Aden; and the office of the Commissioner of Stamps, United Provinces of Agra and Oudh.

The various classes of stamps with their values are—

Unified postage and revenue stamps . . .	Half-anna and one anna
Foreign bill stamps	from 2 annas to 8 rupees
Share-transfer stamps	„ „ „ „ 20 „
Special adhesive stamps	„ „ „ „ 1,000 „
Húndi stamped paper	„ „ „ „ 18 „
Impressed non-judicial stamps	„ „ „ „ 1,000 „
Adhesive court-fee stamps	„ 1 anna „ 6 „
Impressed „ „	„ 10 rupees „ 1,000 „
Stamps for copies	„ 2 annas „ 2 „

The revenue from stamps has increased steadily, as will be seen from the figures appended:—

	Judicial	Non-judicial	TOTAL
	₹	₹	₹
Annual average 1878-79 to 1882-83 . . .	2,20,39,898	1,05,76,996	3,26,16,894
„ „ 1883-84 to 1887-88 . . .	2,53,38,468	1,14,60,348	3,67,98,816
„ „ 1888-89 to 1892-93 . . .	2,80,85,838	1,34,57,032	4,15,42,870
„ „ 1893-94 to 1897-98 . . .	3,19,19,232	1,49,75,448	4,68,94,680
„ „ 1898-99 to 1902-03 . . .	3,46,26,250	1,54,23,172	5,00,49,422
In the year 1903-04 . . .	3,67,06,185	1,69,59,972	5,36,66,157
„ „ 1904-05 . . .	3,82,26,652	1,78,06,433	5,60,33,085
„ „ 1905-06 . . .	3,96,27,986	1,88,82,748	5,85,10,734
„ „ 1906-07 . . .	4,02,04,203	1,97,12,430	5,99,16,633
„ „ 1907-08 . . .	4,38,15,740	2,31,69,016	6,69,84,756
Annual average 1903-04 to 1907-08 . . .	3,97,16,153	1,93,06,120	5,90,22,273

STAMPS

No. 1

RECEIPTS and CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1883-84 to 1907-08*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	NET RECEIPTS	Cost of general supervision	Cost of stamps, stamped paper and plain paper used with Court-fee stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras (*a*), Karáchi and Rangoon (*c*)
1883–84	2,42,26,500	1,09,47,950	3,51,74,450	6,08,360	3,82,000	32,230	10,22,590	3,41,51,860	1,86,700	1,80,310
1884–85	2,49,01,000	1,11,66,510	3,60,67,510	6,09,810	4,41,590	31,930	10,83,330	3,49,84,180	2,04,270	2,00,040
1885–86	2,51,01,180	1,15,13,030	3,66,14,210	6,17,180	4,45,640	32,890	10,95,710	3,55,18,500	1,95,570	1,87,750
1886–87	2,59,17,900	1,15,53,410	3,74,71,310	6,31,350	4,48,420	35,720	11,15,490	3,63,55,820	1,84,140	5,87,660
1887–88	2,65,45,760	1,21,20,840	3,86,66,600	6,52,980	4,35,330	36,240	11,24,550	3,75,42,050	1,65,350	6,28,420
1888–89	2,65,23,970	1,26,08,980	3,91,32,950	6,38,070	4,32,340	41,760	11,12,170	3,80,20,780	1,58,600	6,28,420
1889–90	2,77,69,080	1,31,04,200	4,08,73,280	6,63,520	4,70,220	54,000	11,87,740	3,96,85,540	1,36,060	6,16,060
1890–91	2,73,46,840	1,33,73,970	4,07,20,810	6,59,550	4,64,780	49,060	11,73,390	3,95,47,420	1,36,920	5,88,440
1891–92	2,88,61,970	1,37,10,770	4,25,72,740	6,93,180	4,68,380	54,060	12,15,620	4,13,57,120	1,46,200	4,67,550
1892–93	2,99,27,330	1,44,87,240	4,44,14,570	7,31,340	5,31,720	56,550	13,19,610	4,30,94,960	1,22,780	7,58,510
1893–94	3,06,26,010	1,44,22,030	4,50,48,040	7,37,650	5,21,620	57,420	13,16,690	4,37,31,350	1,28,130	8,07,310
1894–95	3,16,09,060	1,45,95,470	4,62,04,530	7,56,820	5,71,060	62,590	13,99,470	4,48,14,060	1,23,640	8,30,840
1895–96	3,22,16,770	1,49,93,250	4,72,10,020	7,52,380	5,07,590	67,280	13,27,250	4,58,82,770	1,28,530	8,85,860
1896–97	3,21,19,660	1,55,83,140	4,77,02,800	7,71,960	5,65,180	64,560	14,01,700	4,63,01,100	1,30,860	8,25,400
1897–98	3,30,24,660	1,52,83,350	4,83,08,010	7,79,360	5,26,280	73,280	13,78,920	4,69,29,090	1,27,110	8,87,860
1898–99	3,34,23,250	1,45,06,890	4,79,30,140	7,53,600	5,19,830	95,550	13,68,980	4,65,61,160	1,25,440	7,72,550
1899–1900	3,40,45,352	1,48,85,993	4,89,31,345	7,46,190	5,92,100	71,614	14,09,904	4,75,21,441	1,32,584	7,21,622
1900–01	3,42,35,253	1,58,71,309	5,01,06,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	1,36,222	7,90,884
1901–02	3,58,47,764	1,58,08,999	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	1,37,046	7,78,772
1902–03	3,55,79,632	1,60,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	1,44,039	7,11,258
1903–04	3,67,06,185	1,69,59,972	5,36,66,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	1,43,139	7,86,488
1904–05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,47,373	84,155	17,20,545	5,43,12,540	78,296	8,25,525
1905–06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,967	85,836	6,68,439
1906–07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,248	6,59,586	82,004	17,73,838	5,81,42,795	1,11,606	7,62,081
1907–08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,67,641	1,22,518	8,10,018

No. 1—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA, from 1883-84 to 1907-08*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras (*b*), Karáchi and Rangoon (*c*)
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883–84	2,33,25,340	6,83,270	2,01,450	16,440	2,42,26,500	2,75,040	2,31,740	12,660	5,19,440	55,250
1884–85	2,38,98,470	7,71,120	2,08,060	23,350	2,49,01,000	2,81,790	2,93,070	12,750	5,87,610	56,740
1885–86	2,39,60,820	8,86,300	2,36,950	17,110	2,51,01,180	2,79,870	2,95,200	13,970	5,89,040	49,710
1886–87	2,46,21,750	10,41,760	2,40,150	14,240	2,59,17,900	2,88,880	3,11,290	14,420	6,14,590	1,95,190
1887–88	2,51,50,770	11,06,320	2,52,040	36,630	2,65,45,760	2,94,840	2,91,140	13,050	5,99,030	2,01,390
1888–89	2,50,75,080	11,64,130	2,66,400	18,360	2,65,23,970	2,65,610	2,86,420	17,960	5,69,990	2,23,290
1889–90	2,62,31,250	12,15,030	3,01,550	21,250	2,77,69,080	2,78,700	3,08,070	23,130	6,09,900	2,33,240
1890–91	2,59,08,400	11,14,110	3,06,900	17,430	2,73,46,840	2,71,040	3,04,580	21,300	5,96,920	2,14,090
1891–92	2,73,56,270	11,64,620	3,21,700	19,380	2,88,61,970	2,86,190	3,00,690	24,890	6,11,770	2,07,280
1892–93	2,82,84,140	13,07,240	3,19,110	16,840	2,99,27,330	2,96,580	3,18,840	25,120	6,40,540	2,74,090
1893–94	2,88,32,470	14,31,270	3,35,660	26,610	3,06,26,010	3,07,330	3,39,160	27,330	6,73,820	3,01,950
1894–95	2,97,95,590	14,41,790	3,48,750	22,930	3,16,09,060	3,21,530	3,55,960	32,030	7,09,520	3,02,010
1895–96	3,03,99,050	14,46,050	3,53,610	18,060	3,22,16,770	3,17,710	3,21,680	33,770	6,73,160	3,26,270
1896–97	3,02,71,790	14,60,900	3,74,110	12,860	3,21,19,660	3,24,220	3,74,180	31,020	7,29,420	2,96,430
1897–98	3,11,07,670	14,76,020	4,25,120	15,850	3,30,24,660	3,30,650	3,37,050	39,150	7,06,850	2,95,230
1898–99	3,14,10,960	15,23,350	4,73,030	15,910	3,34,23,250	3,41,170	3,51,320	33,740	7,26,230	2,71,770
1899–1900	3,20,23,568	15,61,872	4,44,396	15,516	3,40,45,352	3,42,885	3,99,382	36,705	7,78,972	2,65,539
1900–01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,73,053	33,936	7,04,716	2,56,757
1901–02	3,35,97,463	17,74,505	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,764
1902–03	3,33,22,993	17,69,658	4,76,607	16,374	3,55,79,632	3,03,513	3,72,299	34,720	7,10,532	3,05,746
1903–04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904–05	3,57,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905–06	3,71,44,792	19,57,197	5,05,247	20,750	3,96,27,986	3,51,159	4,78,356	41,139	8,70,654	2,94,768
1906–07	3,76,86,873	20,01,893	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	35,045	7,82,831	3,33,483
1907–08	4,11,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,041	4,42,669	1,06,116	9,04,826	3,41,725

* Figures for Berar are included with effect from 1903-04

(*a*) From 1883-84 to 1885-86 the figures relate to the offices at Madras and Bombay

(*b*) From 1883-84 to 1885-86 the figures relate to supplies from Madras and Bombay only

(*c*) See note (*b*) at foot of table No. 5

No. 1—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for all INDIA, from 1883-84 to 1907-08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon (*a*)
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	55,56,950	5,81,530	5,71,050	7,60,550	1,47,580	30,75,000 (*b*)	2,55,290	1,09,47,950	3,33,320	1,50,260	19,570	5,03,150	1,25,060
1884-85	81,83,110	10,69,280	5,19,190	7,53,640	1,58,710	2,44,700	2,37,880	1,11,66,510	3,28,020	1,48,520	19,180	4,95,720	1,44,090
1885-86	82,21,080	12,42,020	5,18,070	7,94,410	1,47,180	2,40,800	3,49,470	1,15,13,030	3,37,310	1,50,440	18,920	5,06,670	1,38,040
1886-87	82,59,990	12,33,450	5,52,420	8,52,050	1,74,750	2,24,060	2,56,692	1,15,53,410	3,42,470	1,37,130	21,300	5,00,900	3,92,470
1887-88	86,46,370	12,57,370	5,79,750	8,81,280	1,83,670	2,71,870	3,00,530	1,21,20,840	3,58,140	1,44,190	23,190	5,25,520	4,27,030
1888-89	90,17,380	13,43,470	6,12,160	9,07,200	1,95,300	2,96,630	2,36,840	1,26,08,980	3,72,460	1,45,920	23,800	5,42,180	4,01,530
1889-90	94,04,740	13,91,740	6,19,460	9,61,660	1,83,750	2,76,400	2,66,450	1,31,04,200	3,84,820	1,62,150	30,870	5,77,840	3,82,820
1890-91	94,66,100	15,44,550	5,22,940	9,92,290	1,69,760	3,21,010	3,57,320	1,33,73,970	3,88,510	1,60,200	27,760	5,76,470	3,74,350
1891-92	99,62,920	14,56,810	5,27,860	10,62,300	1,64,320	3,05,250	2,31,310	1,37,10,770	4,06,990	1,67,690	29,170	6,03,850	2,60,270
1892-93	1,06,72,650	14,69,400	5,14,320	11,00,680	1,59,470	3,43,140	2,27,580	1,44,87,240	4,34,760	2,12,880	31,430	6,79,070	4,84,420
1893-94	1,06,10,590	14,80,050	5,38,120	11,32,140	1,72,320	2,93,180	1,95,630	1,44,22,030	4,30,320	1,82,460	30,090	6,42,870	5,05,360
1894-95	1,06,94,810	15,23,360	4,99,420	11,71,850	1,53,300	3,51,040	2,01,690	1,45,95,470	4,35,290	2,15,100	30,560	6,80,950	5,28,830
1895-96	1,07,17,200	16,43,700	5,81,960	12,29,720	1,62,370	4,00,980	2,57,320	1,49,93,250	4,34,670	1,85,910	33,510	6,54,090	5,59,590
1896-97	1,12,62,570	18,08,847	5,09,530	12,60,580	1,67,559	3,62,750	2,11,320	1,55,83,140	4,47,740	1,91,000	33,540	6,72,280	5,28,970
1897-98	1,11,83,790	17,14,450	4,02,660	12,91,590	1,44,400	3,49,250	1,97,210	1,52,83,350	4,48,690	1,86,230	34,130	6,72,050	5,92,630
1898-99	1,04,75,120	16,11,670	3,72,550	12,87,710	1,31,640	3,31,510	2,96,690	1,45,06,890	4,12,420	1,68,520	61,820	6,42,760	5,00,780
1899-1900	1,04,48,483	18,58,940	4,21,281	13,28,841	1,47,026	3,68,178	3,13,244	1,48,85,993	4,03,305	1,92,718	34,909	6,30,932	4,56,083
1900-01	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	2,34,822	2,60,754	1,58,71,309	6,06,180	1,98,377	39,917	8,44,474	5,34,127
1901-02	1,13,78,402	17,47,291	5,24,882	14,80,478	1,76,872	2,56,652	2,44,422	1,58,08,999	6,21,730	2,15,009	38,266	8,75,005	4,67,008
1902-03	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,05,512
1903-04	1,18,08,825	20,03,692	6,29,928	16,28,239	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,681	4,57,390
1904-05	1,21,44,932	21,99,056	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,433	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905-06	1,32,60,121	23,47,704	7,56,651	13,81,204	2,44,760	5,30,349	3,61,958	1,88,82,748	7,00,553	2,72,476	49,084	10,22,113	3,73,671
1906-07	1,38,78,312	23,80,399	8,40,890	9,70,629	2,66,270	10,34,345	3,41,585	1,97,12,430	6,91,191	2,52,857	46,959	9,91,007	4,28,598
1907-08	1,48,85,185	34,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,295	2,31,69,016	7,23,757	2,69,054	1,19,478	11,12,289	4,68,293

* Figures for Berar are included with effect from 1903-04

(*a*) From 1883-84 to 1885-86 the figures relate to offices at Madras and Bombay

(*b*) The large decrease was due to the introduction of a new classification. The figures for 1883-84 include receipts on account of impressed stamps and impressed labels

No. 2

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE, for all INDIA, from 1883-84 to 1907-08

	Pay of Superintendents	Establishments	Contingencies	Service Postage stamps	TOTAL
1883-84	64,670	91,800	23,510	6,720	1,86,700
1884-85	72,280	94,370	31,650	5,970	2,04,270
1885-86	68,090	92,600	29,230	5,650	1,95,570
1886-87	60,160	91,520	26,980	5,480	1,84,140
1887-88	42,260	85,390	32,290	5,410	1,65,350
1888-89	46,470	79,060	27,700	5,370	1,58,600
1889-90	41,080	72,410	17,790	4,780	1,36,060
1890-91	41,530	71,800	19,100	4,490	1,36,920
1891-92	46,910	73,220	21,580	4,490	1,46,200
1892-93	38,220	62,370	18,650	3,540	1,22,780
1893-94	40,710	63,800	20,820	2,800	1,28,130
1894-95	32,710	64,670	22,570	3,690	1,23,640
1895-96	41,970	63,600	19,180	3,780	1,28,530
1896-97	34,130	64,530	27,930	4,270	1,30,860
1897-98	36,970	63,380	22,810	3,950	1,27,110
1898-99	36,000	62,200	22,730	4,510	1,25,440
1899-1900	36,560	62,648	28,292	5,084	1,32,584
1900-01	35,262	65,450	30,139	5,371	1,36,222
1901-02	33,607	66,842	31,714	4,883	1,37,046
1902-03	36,821	67,545	35,268	4,405	1,44,039
1903-04	33,131	68,824	36,316	4,868	1,43,139
1904-05	19,585	45,203	11,774	1,734	78,296
1905-06 (*a*)	26,380	41,785	16,445	1,226	85,836
1906-07	27,763	68,416	14,353	1,074	1,11,606
1907-08	30,270	71,601	18,884	1,763	1,22,518

(*a*) Including the cost of district establishment in Bengal which has hitherto been included in the sub-head "Discount and Establishment for the sale of Stamps"

No. 3

RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1883-84 to 1907-08

	India, General*	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Panjab	North-West Frontier Province	Bombay	Central Provinces	Madras	Grand Total
RECEIPTS											
1883–84	3,28,360	8,93,900	7,47,650	1,25,76,910	60,05,780	34,10,410		42,75,660	13,10,920	56,24,860	3,51,74,450
1884–85	3,78,360	9,79,810	7,72,560	1,29,91,210	60,57,720	33,90,280		44,78,320	13,69,820	56,49,430	3,60,67,510
1885–86	3,68,420	9,37,560	7,82,720	1,32,58,060	62,17,310	33,43,050		44,38,320	13,70,570	58,98,200	3,66,14,210
1886–87	3,98,480	8,87,190	7,42,160	1,34,63,170	63,69,170	35,21,480		47,98,440	14,69,530	58,21,690	3,74,71,310
1887–88	4,59,380	8,89,540	7,86,820	1,38,16,030	65,89,160	37,28,990		48,91,050	15,33,860	59,71,770	3,86,66,600
1888–89	4,42,050	9,11,100	7,26,780	1,38,38,980	66,02,640	39,01,300		49,99,390	15,75,120	61,35,600	3,91,32,960
1889–90	4,38,940	12,02,720	8,03,030	1,42,37,780	69,41,880	39,06,130		52,35,010	16,06,770	65,01,020	4,08,73,280
1890–91	4,49,130	12,51,040	7,67,650	1,43,06,600	67,32,810	38,93,440		53,55,920	15,19,350	64,44,870	4,07,20,810
1891–92	4,16,600	13,23,910	8,20,820	1,51,00,460	69,35,320	40,76,710		54,55,210	16,95,020	67,48,690	4,25,72,740
1892–93	4,53,850	15,54,890	8,15,260	1,55,45,460	71,52,210	41,10,630		57,38,300	16,90,310	73,53,660	4,44,14,570
1893–94	4,81,340	15,60,930	8,47,170	1,59,76,140	72,49,820	41,39,260		56,08,560	17,52,140	74,32,680	4,50,48,040
1894–95	4,91,770	16,94,300	8,19,220	1,67,01,150	70,77,300	40,17,110		58,22,130	17,08,890	78,72,660	4,62,64,530
1895–96	4,68,360	17,04,310	8,84,830	1,67,71,630	72,99,990	42,67,220		61,26,950	17,19,310	79,67,420	4,72,10,020
1896–97	4,94,980	16,49,830	9,00,180	1,75,74,300	70,92,730	45,99,360		57,23,650	17,26,870	79,40,900	4,77,02,800
1897–98	4,20,050	17,01,070	8,69,750	1,77,59,420	73,21,770	44,09,850		58,06,530	15,98,920	84,20,650	4,83,08,010
1898–99	3,32,660	17,64,730	9,67,770	1,73,81,080	74,15,700	42,79,840		59,76,320	15,45,430	82,66,610	4,79,30,140
1899–1900	3,15,080	19,36,806	9,27,100	1,82,78,888	75,56,940	43,30,794		59,12,250	13,31,557	83,41,930	4,89,31,345
1900–01	2,98,470	20,82,932	9,46,530	1,84,34,830	82,87,510	42,85,712		58,93,160	13,11,508	85,65,910	5,01,06,562
1901–02	3,07,701	22,62,761	9,48,220	1,90,05,559	83,81,010	38,38,267	3,86,721	62,79,450	15,57,806	86,89,268	5,16,56,763
1902–03	2,90,888	26,33,861	10,24,218	1,95,70,438	80,46,760	39,54,828	3,91,528	60,00,513	14,61,136	82,48,133	5,16,22,303
1903–04	2,90,639	29,43,307	9,87,445	1,98,35,514	82,52,041	40,54,142	3,86,819	61,53,798	23,03,119	84,59,333	5,36,66,157
1904–05	2,90,749	33,14,176	9,98,661	2,08,65,298	84,46,719	40,43,287	3,74,361	64,20,027	24,35,661	88,44,146	5,60,33,085
1905–06	2,81,595	36,43,980	87,60,106	1,43,62,962	88,98,531	38,42,119	4,13,972	64,92,115	26,63,694	92,51,660	5,85,10,734
1906–07	2,78,115	37,96,661	90,68,715	1,47,06,682	92,21,082	38,61,070	4,21,654	62,61,861	23,95,476	99,05,317	5,99,16,633
1907–08	39,86,616	38,34,291	96,38,890	1,55,88,275	97,46,325	40,94,259	4,66,473	64,45,101	26,94,163	1,04,90,363	6,69,84,756
CHARGES											
1883–84	10,800	22,040	25,840	3,63,350	1,11,920	1,07,920		1,69,920	26,900	1,83,900	10,22,590
1884–85	17,110	27,370	28,660	3,59,540	1,37,680	1,06,670		1,68,570	31,110	2,06,620	10,83,330
1885–86	16,020	25,410	20,540	3,53,170	1,53,200	1,11,310		1,71,760	36,050	2,08,250	11,95,710
1886–87	17,360	30,650	19,370	3,49,720	1,41,750	1,20,550		2,01,560	29,780	2,04,750	11,15,490
1887–88	18,460	26,340	19,810	3,56,680	1,42,050	1,25,300		1,92,150	29,100	2,14,660	11,24,550
1888–89	19,270	30,660	18,630	3,26,890	1,41,000	1,36,700		1,86,560	33,010	2,19,450	11,12,170
1889–90	17,590	45,250	19,020	3,35,060	1,56,200	1,41,690		2,14,400	30,890	2,27,640	11,87,740
1890–91	18,410	43,700	19,470	3,43,810	1,52,270	1,40,510		2,01,400	28,820	2,25,000	11,73,390
1891–92	17,210	37,850	21,060	3,56,490	1,54,890	1,46,910		2,19,400	29,980	2,31,830	12,15,620
1892–93	18,170	44,970	20,760	3,80,920	1,53,530	1,57,940		2,49,380	35,080	2,58,860	13,19,610
1893–94	20,800	51,040	22,170	3,85,960	1,62,370	1,51,320		2,21,290	34,790	2,66,950	13,16,690
1894–95	18,130	55,260	22,180	4,03,440	1,53,950	1,50,990		2,55,480	36,250	2,94,790	13,90,470
1895–96	20,620	57,550	23,420	4,00,050	1,32,540	1,60,350		2,28,060	44,100	2,60,560	13,27,250
1896–97	19,440	57,820	23,620	4,20,390	1,43,140	1,73,910		2,54,290	38,770	2,70,320	14,01,700
1897–98	17,250	61,840	22,350	4,30,950	1,45,550	1,66,220		2,16,000	34,620	2,84,140	13,78,920
1898–99	15,090	58,070	23,120	4,12,510	1,50,310	1,60,540		2,33,160	32,890	2,83,290	13,68,980
1899–1900	14,057	59,596	23,940	4,23,547	1,55,110	1,74,447		2,75,730	29,307	2,54,170	14,09,904
1900–01	11,230	63,762	25,770	4,83,092	2,22,820	1,69,688		2,52,855	34,473	2,85,500	15,49,190
1901–02	11,651	73,957	24,595	4,93,989	2,18,690	1,53,425	18,612	2,35,282	40,543	2,86,595	15,57,339
1902–03	11,352	80,800	27,438	4,95,497	2,20,041	1,61,152	17,226	2,28,147	40,570	3,04,419	15,86,642
1903–04	11,957	97,184	27,886	5,25,152	2,29,268	1,63,090	16,893	2,33,307	85,637	2,99,687	16,90,061
1904–05	13,110	1,05,368	26,797	5,26,627	2,25,705	1,71,916	18,863	2,32,082	82,332	3,17,745	17,20,545
1905–06	13,225	1,25,694	2,28,562	3,49,792	2,50,777	1,66,875	19,279	3,06,494	93,562	3,38,507	18,92,767
1906–07	10,754	1,31,622	2,47,494	3,50,512	2,37,365	1,60,020	17,762	2,06,083	85,883	3,26,343	17,73,838
1907–08	21,114	1,26,004	2,53,661	3,60,841	2,54,685	1,69,845	19,548	2,15,069	98,601	4,97,747	20,17,115

NOTE.—Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08

STAMPS

No. 4

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **INDIA, GENERAL,*** *from 1883-84 to 1907-08*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
1883–84	1,82,410	1,45,950	3,28,360	9,080	1,230	490	10,800	3,17,560	...	...
1884–85	1,92,980	1,85,380	3,78,360	14,680	1,540	890	17,110	3,61,250	...	...
1885–86	1,98,850	1,69,570	3,68,420	12,720	2,290	1,010	16,020	3,52,400	...	..
1886–87	2,14,730	1,83,750	3,98,480	13,520	2,610	1,230	17,360	3,81,120	...	...
1887–88	2,55,600	2,03,780	4,59,380	14,830	2,840	790	18,460	4,40,920	..	3,650
1888–89	2,36,420	2,05,630	4,42,050	14,590	3,700	980	19,270	4,22,780	...	5,110
1889–90	2,42,120	1,96,820	4,38,940	13,500	3,060	1,030	17,590	4,21,350	...	5,080
1890–91	2,35,460	2,13,670	4,49,130	13,880	3,290	1,240	18,410	4,30,720	...	5,440
1891–92	2,26,720	1,89,880	4,16,600	12,150	4,080	980	17,210	3,99,390	...	2,990
1892–93	2,53,300	2,00,550	4,53,850	13,300	3,350	1,520	18,170	4,35,680	..	5,680
1893–94	2,73,730	2,07,610	4,81,340	13,590	5,510	1,790	20,890	4,60,540	..	4,690
1894–95	2,98,360	1,93,410	4,91,770	13,300	3,420	1,410	18,130	4,73,640	...	360
1895–96	2,64,970	2,03,390	4,68,360	13,360	5,440	1,820	20,620	4,47,740	...	3,950
1896–97	3,03,240	1,91,740	4,94,980	12,760	4,610	2,070	19,440	4,75,540	...	4,580
1897–98	2,52,860	1,67,190	4,20,050	11,490	3,980	1,870	17,250	4,02,800	...	4,110
1898–99	2,26,860	1,05,800	3,32,660	7,340	5,770	1,980	15,090	3,17,570	...	3,030
1899–1900	2,06,024	1,09,056	3,15,080	7,399	5,063	1,595	14,057	3,01,023	...	2,212
1900–01	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,87,240	..	2,928
1901–02	2,14,250	93,451	3,07,701	6,262	3,879	1,510	11,651	2,96,050	...	4,464
1902–03	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	2,79,536	...	4,549
1903–04	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	2,78,682	...	3,492
1904–05	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	2,77,639	...	4,855
1905–06	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	2,68,370	...	3,555
1906–07	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,67,361	...	2,841
1907–08	18,51,405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	39,65,502	...	5,002

No. 4—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **INDIA, GENERAL,*** *from 1883-84 to 1907-08*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883–84	1,80,970	...	1,440	...	1,82,410	2,960	210	40	3,210	...
1884–85	1,91,600	..	1,380	...	1,92,980	4,780	720	240	5,740	...
1885–86	1,73,990	..	24,840	20	1,98,850	4,350	1,370	70	5,790	...
1886–87	1,89,540	2,510	22,680	...	2,14,730	4,800	1,400	90	6,290	...
1887–88	2,32,970	60	22,570	...	2,55,600	5,330	1,400	30	6,760	630
1888–89	2,13,420	...	23,000	...	2,36,420	4,910	1,740	60	6,710	730
1889–90	2,20,590	...	21,530	...	2,42,120	4,210	1,950	...	6,160	750
1890–91	2,11,060	...	24,400	...	2,35,460	3,950	1,660	150	5,760	810
1891–92	2,04,020	...	22,700	...	2,26,720	3,640	2,810	...	6,450	490
1892–93	2,24,720	...	28,580	...	2,53,300	4,130	1,740	..	5,870	720
1893–94	2,45,740	...	27,990	...	2,73,730	4,400	4,140	1,790	10,330	1,070
1894–95	2,67,230	...	31,130	...	2,98,360	4,660	1,910	1,410	7,980	120
1895–96	2,41,280	...	23,690	...	2,64,970	4,440	2,630	1,820	8,890	960
1896–97	2,76,280	...	26,960	...	3,03,240	4,490	2,940	1,860	9,290	320
1897–98	2,22,460	...	30,400	...	2,52,860	4,210	2,530	1,870	8,610	1,000
1898–99	2,00,470	..	26,390	...	2,26,860	3,790	4,340	1,980	10,110	1,160
1899–1900	1,88,149	14,095	3,780	...	2,06,024	3,467	3,733	1,595	8,795	465
1900–01	1,73,225	16,230	3,443	...	1,92,898	1,844	1,564	1,708	5,116	781
1901–02	1,98,115	11,405	3,822	908	2,14,250	2,053	2,441	1,510	6,004	1,548
1902–03	1,88,240	...	3,624	518	1,92,382	1,913	2,110	1,578	5,601	1,279
1903–04	1,89,844	...	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904–05	1,83,719	...	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905–06	1,75,313	...	3,205	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906–07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,502
1907–08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,727

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands to which Mysore Assigned Tracts, Sambhar, Hyderabad. Muscat and the Presidency have been added from 1907-08

No. 4—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **INDIA, GENERAL,*** *from 1883–84 to 1907–08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883–84	43,140	50	16,420	52,430	9,810	22,680	1,420	1,45,950	6,120	1,020	450	7,590	..
1884–85	49,920	20	15,670	69,390	31,130	17,850	1,400	1,85,380	9,900	820	650	11,370	..
1885–86	47,910	..	16,630	69,200	20,050	14,330	1,450	1,69,570	8,370	920	940	10,230	..
1886–87	51,290	..	19,390	63,850	27,720	19,240	2,260	1,83,750	8,720	1,190	1,160	11,070	..
1887–88	59,140	10	18,970	75,630	24,910	22,340	2,780	2,03,780	9,500	1,440	760	11,700	3,020
1888–89	59,600	..	15,960	81,650	22,980	22,720	2,720	2,05,630	9,680	1,960	920	12,560	4,380
1889–90	54,160	..	18,530	80,400	18,090	23,390	2,250	1,96,820	9,290	1,110	1,030	11,430	4,330
1890–91	55,420	..	17,230	91,380	20,200	25,510	3,970	2,13,670	9,930	1,630	1,090	12,650	4,630
1891–92	54,630	..	17,140	77,030	14,750	23,310	3,020	1,89,880	8,510	1,270	980	10,760	2,500
1892–93	60,180	..	15,340	79,900	18,910	23,520	2,700	2,00,550	9,170	1,610	1,520	12,300	4,960
1893–94	60,560	..	16,130	77,960	21,510	29,240	2,210	2,07,610	9,100	1,370	..	10,470	3,620
1894–95	55,910	..	16,620	73,010	18,690	26,990	2,190	1,93,410	8,630	1,520	..	10,150	240
1895–96	62,070	..	17,770	77,830	17,990	24,130	3,600	2,03,390	8,920	2,810	..	11,730	2,990
1896–97	66,190	..	14,440	72,720	16,120	20,370	1,900	1,91,740	8,360	1,670	210	10,240	3,760
1897–98	64,090	..	13,610	64,650	8,800	17,630	1,410	1,67,190	7,180	1,450	..	8,630	3,110
1898–99	52,860	..	11,500	23,520	770	15,060	2,090	1,05,800	3,550	1,430	..	4,980	1,870
1899–1900	57,250	..	11,316	24,207	609	13,872	1,802	1,09,056	3,932	1,330	..	5,262	1,747
1900–01	58,218	..	10,398	22,974	625	12,103	1,254	1,05,572	4,519	1,595	..	6,114	2,147
1901–02	52,815	..	7,731	21,301	217	10,278	1,109	93,451	4,209	1,438	..	5,647	2,916
1902–03	65,309	..	10,109	20,848	440	986	814	98,506	4,329	1,422	..	5,751	3,270
1903–04	58,080	..	9,996	24,413	383	883	2,956	96,711	4,461	1,911	..	6,372	2,133
1904–05	62,516	..	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	..	6,445	3,486
1905–06	67,760	5	9,157	20,472	775	825	3,611	1,02,605	4,539	3,085	..	7,624	2,441
1906–07	66,353	..	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907–08	2,49,745	11,17,810	1,62,514	8,340	90,624	1,95,008	3,11,170	21,35,211	3,615	2,754	4,396	10,765	3,225

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands, to which Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat and the Presidency have been added from 1907-08

No. 5

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BURMA,** *from 1883–84 to 1907–08*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (b)
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1883–84	5,72,080	3,21,820	8,93,900	16,280	5,280	480	22,040	8,71,860		..
1884–85	6,59,080	3,20,730	9,79,810	16,300	10,300	270	27,370	9,52,440		..
1885–86	6,05,620	3,31,940	9,37,560	16,500	8,400	510	25,410	9,12,150		..
1886–87	5,86,990	3,00,200	8,87,190	16,840	13,360	450	30,650	8,56,540		5,060
1887–88	5,55,860	3,33,680	8,89,540	18,710	7,480	150	26,340	8,63,200		8,610
1888–89	5,48,050	3,63,050	9,11,100	20,470	9,590	600	30,660	8,80,440		11,710
1889–90	7,56,060	4,46,660	12,02,720	24,300	18,620	2,330	45,250	11,57,470		10,070
1890–91	8,01,160	4,49,880	12,51,040	22,690	20,620	390	43,700	12,07,340		10,450
1891–92	8,11,800	5,12,110	13,23,910	25,550	11,780	520	37,850	12,86,060		9,890
1892–93	9,59,400	5,95,490	15,54,890	28,730	15,790	450	44,970	15,09,920		10,470
1893–94	10,02,680	5,58,250	15,60,930	28,080	22,160	800	51,040	15,09,890		16,270
1894–95	11,50,010	5,44,290	16,94,300	28,680	25,950	630	55,260	16,39,040		10,310
1895–96	11,32,810	5,71,500	17,04,310	28,800	27,130	1,620	57,550	16,46,760		11,210
1896–97	10,65,780	5,84,050	16,49,830	30,430	25,850	1,540	57,820	15,92,010		12,550
1897–98	10,39,980	6,61,090	17,01,070	34,970	25,890	980	61,840	16,39,230		12,420
1898–99	10,52,410	7,12,320	17,64,730	35,990	21,120	960	58,070	17,06,660		15,510
1899–1900	11,69,387	7,67,419	19,36,806	37,605	20,695	1,296	59,596	18,77,210		12,317
1900–01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170		18,032
1901–02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804		23,141
1902–03	15,83,053	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061		22,099
1903–04	16,42,124	13,01,183	29,43,307	52,097	42,895	2,192	97,184	28,46,123		31,567
1904–05	18,81,272	14,32,904	33,14,176	55,038	46,171	4,159	1,05,368	32,08,808	5,404	(a) 62,023
1905–06	22,93,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,608
1906–07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,425	1,31,622	36,65,039	24,213	28,135
1907–08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,715	32,400

(a) Includes the value of the Stamps sent from Calcutta to form the opening stock of the new Central Depôt at Rangoon for supply to local depôts and the Andamans with effect from the 1st March 1905

(b) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depôt at Rangoon

No. 5—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BURMA**, *from 1883-84 to 1907-08*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
1883–84	5,71,080	160	...	840	5,72,080	5,820	1,590	..	7,410	..
1884–85	6,55,390	3,240	..	450	6,59,080	6,250	8,300	..	14,550	..
1885–86	6,02,600	2,890	..	130	6,05,620	6,610	4,680	..	11,290	..
1886–87	5,86,790	..	..	200	5,86,990	6,990	10,940	..	17,930	1,570
1887–88	5,55,830	..	..	30	5,55,860	7,430	5,030	..	12,460	2,460
1888–89	5,46,740	..	..	1,310	5,48,050	7,660	6,330	..	13,990	3,230
1889–90	7,48,290	5,130	320	2,320	7,56,060	9,790	8,940	170	18,900	2,700
1890–91	7,98,160	..	40	2,960	8,01,160	10,650	15,900	10	25,960	2,420
1891–92	8,08,780	..	20	3,000	8,11,800	10,030	8,140	30	18,200	3,240
1892–93	9,57,180	..	..	2,220	9,59,400	11,110	10,660	20	21,790	3,060
1893–94	9,98,690	..	..	3,990	10,02,680	11,780	16,180	80	28,040	6,330
1894–95	11,48,760	..	..	1,250	11,50,010	13,370	18,710	130	32,210	3,670
1895–96	11,32,060	..	..	750	11,32,810	12,780	20,080	220	33,080	3,880
1896–97	10,64,580	..	..	1,200	10,65,780	13,390	17,790	430	31,610	3,390
1897–98	10,39,200	..	..	780	10,39,980	13,570	19,600	190	33,360	3,186
1898–99	10,52,410	..	..	..	10,52,410	13,820	15,690	90	29,600	5,020
1899–1900	11,69,387	..	..	..	11,69,387	15,265	16,504	144	31,913	3,745
1900–01	12,27,785	24,473	..	46	12,52,304	9,808	19,055	795	29,658	8,228
1901–02	13,86,454	37,829	..	285	14,24,568	10,942	24,079	111	35,132	11,384
1902–03	15,44,669	38,333	..	51	15,83,053	11,735	25,074	165	36,974	10,428
1903–04	15,99,383	42,740	..	1	16,42,124	13,784	30,788	121	44,693	13,214
1904–05	18,18,772	62,500	..	..	18,81,272	14,986	35,439	231	50,656	30,706
1905–06	22,22,995	70,302	..	..	22,93,297	16,727	50,235	328	67,290	13,835
1906–07	24,06,245	73,035	..	..	24,79,280	17,505	50,824	134	68,463	12,810
1907–08	23,87,764	85,139	..	..	24,72,903	17,678	51,602	236	69,516	15,804

No. 5—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BURMA**, *from 1883–84 to 1907–08*

	RECEIPTS								CHARGES				
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Rangoon
1883–84	1,25,990	1,27,060	18,260	39,860	4,850	110	5,690	3,21,820	10,460	3,690	480	14,630	..
1884–85	1,13,760	1,31,710	16,680	41,230	4,970	6,840	5,540	3,20,730	16,550	2,000	270	18,220	..
1885–86	1,25,880	1,41,450	13,390	37,790	4,600	80	8,750	3,31,940	9,880	3,720	520	14,120	..
1886–87	1,08,060	1,20,550	15,810	42,200	6,290	140	7,150	3,00,200	9,860	2,420	440	12,720	3,490
1887–88	1,11,220	1,23,890	16,150	44,780	8,130	12,010	17,500	3,33,680	11,280	2,450	150	13,880	6,150
1888–89	1,42,320	1,20,710	16,700	52,680	8,220	2,790	19,630	3,63,050	12,810	3,260	600	16,670	8,480
1889–90	2,02,720	1,39,850	11,260	66,590	9,270	440	16,530	4,46,660	14,510	9,680	2,160	26,350	7,370
1890–91	2,05,040	1,33,740	9,610	70,260	9,050	8,600	13,580	4,49,880	12,640	4,720	380	17,740	8,040
1891–92	2,37,200	1,40,490	11,380	79,270	6,310	19,720	17,740	5,12,110	15,520	3,640	490	19,650	6,650
1892–93	2,87,140	1,48,380	11,970	86,020	8,050	30,250	23,680	5,95,490	17,620	5,130	430	23,180	7,410
1893–94	2,93,370	1,46,080	10,960	77,250	6,300	260	24,030	5,58,250	16,300	5,980	720	23,000	9,940
1894–95	2,78,000	1,43,160	6,880	78,290	5,200	220	32,540	5,44,290	15,310	7,240	500	23,050	6,640
1895–96	2,73,190	1,43,760	8,620	84,010	5,970	420	55,530	5,71,500	16,020	7,050	1,400	24,470	7,330
1896–97	2,82,180	1,69,390	9,140	90,740	7,540	1,140	23,920	5,84,050	17,040	8,060	1,110	26,210	9,160
1897–98	3,45,560	1,58,260	12,720	1,03,360	11,160	950	29,080	6,61,090	21,400	6,290	790	28,480	9,240
1898–99	3,68,380	1,77,110	13,640	1,12,540	10,720	1,060	28,870	7,12,320	22,170	5,420	880	28,470	10,490
1899–1900	3,69,772	2,35,939	12,241	1,10,051	9,128	1,288	29,000	7,67,419	22,340	4,191	1,152	27,683	8,571
1900–01	4,19,403	2,04,050	16,862	1,34,396	16,157	1,841	37,919	8,30,628	26,531	6,121	1,452	34,104	9,807
1901–02	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902–03	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903–04	6,43,746	3,80,712	39,538	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904–05	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,904	40,052	10,732	3,928	54,712	31,315
1905–06	7,38,676	3,73,830	42,376	97,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906–07	7,37,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907–08	7,60,818	4,50,640	35,669	..	21,690	21,317	71,254	13,61,388	39,940	13,911	2,637	56,488	16,596

No. 5—C

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE for **BURMA**, *from 1904-05 to 1907-08*

	Pay of Superintendent	Establishment	Contingencies	Service Postage stamps	TOTAL
1904–05	1,151	4,253	...	...	5,404
1905–06	12,871	8,910	2,779	...	24,560
1906–07	12,600	9,422	2,191	...	24,213
1907–08	12,600	9,069	2,046	...	23,715

No. 6

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **EASTERN BENGAL** *and* **ASSAM**, *from 1883-84 to 1907-08*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
1883–84 . . .	5,40,880	2,06,770	7,47,650	20,860	4,680	300	25,840	7,21,810	2,290	...
1884–85 . . .	5,60,870	2,11,690	7,72,560	22,210	6,190	260	28,660	7,43,900	3,080	...
1885–86 . . .	5,59,320	2,23,400	7,82,720	15,210	5,080	250	20,540	7,62,180	3,020	...
1886–87 . . .	5,40,030	2,02,130	7,42,160	14,190	4,740	440	19,370	7,22,790	2,870	9,970
1887–88 . . .	6,01,990	1,84,830	7,86,820	14,850	4,610	350	19,810	7,67,010	2,860	13,610
1888–89 . . .	5,36,240	1,90,530	7,26,780	14,010	4,250	370	18,630	7,08,150	3,090	14,210
1889–90 . . .	5,90,140	2,12,890	8,03,030	15,380	3,480	160	19,020	7,84,010	2,570	16,210
1890–91 . . .	5,47,060	2,20,590	7,67,650	14,960	4,330	180	19,470	7,48,180	2,720	16,250
1891–92 . . .	5,90,990	2,29,830	8,20,820	15,990	4,830	240	21,060	7,99,760	3,370	11,890
1892–93 . . .	5,71,240	2,44,020	8,15,260	16,330	4,170	260	20,760	7,94,500	...	19,560
1893–94 . . .	6,02,240	2,44,930	8,47,170	16,670	5,320	180	22,170	8,25,000	...	19,400
1894–95 . . .	5,85,150	2,34,070	8,19,220	16,100	5,860	220	22,180	7,97,040	...	21,630
1895–96 . . .	6,40,290	2,44,540	8,84,830	17,420	5,820	180	23,420	8,61,410	...	19,050
1896–97 . . .	6,40,760	2,59,420	9,00,180	17,880	5,470	270	23,620	8,76,560	...	22,100
1897–98 . . .	6,13,230	2,56,520	8,69,750	17,210	4,600	540	22,350	8,47,400	...	19,180
1898–99 . . .	7,16,570	2,51,200	9,67,770	18,360	4,340	420	23,120	9,44,650	...	19,090
1899–1900 . . .	6,88,700	2,38,400	9,27,100	17,810	5,420	710	23,940	9,03,160	...	16,911
1900–01 . . .	6,85,750	2,60,780	9,46,530	19,240	6,200	330	25,770	9,20,760	...	19,905
1901–02 . . .	6,93,047	2,55,173	9,48,220	19,256	4,973	366	24,595	9,23,625	...	19,472
1902–03 . . .	7,29,539	2,94,679	10,24,218	21,090	5,629	719	27,438	9,96,780	...	22,083
1903–04 . . .	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	...	21,952
1904–05 . . .	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	...	19,863
1905–06 (*a*) . . .	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	...	97,354
1906–07 . . .	65,23,587	25,45,128	90,68,715	1,99,518	42,535	5,441	2,47,494	88,21,221	...	1,76,239
1907–08 . . .	69,81,136	26,57,754	96,38,890	2,08,053	39,252	6,356	2,53,661	93,85,229	...	2,06,012

(*a*) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 6—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **EASTERN BENGAL** *and* **ASSAM**, *from 1883-84 to 1907-08*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta
1883-84	5,08,730	21,390	10,630	130	5,40,880	14,750	3,390	200	18,340	...
1884-85	5,24,660	25,350	10,860	...	5,60,870	15,950	5,100	120	21,170	..
1885-86	5,19,980	27,730	11,030	580	5,59,320	8,580	3,880	120	12,580	..
1886-87	5,00,310	28,560	11,010	150	5,40,030	8,230	3,630	350	12,210	3,740
1887-88	5,64,190	25,880	11,920	...	6,01,990	9,430	3,740	130	13,300	4,140
1888-89	4,96,110	28,150	11,980	..	5,36,240	8,390	3,430	180	12,000	4,520
1889-90	5,47,990	30,010	12,140	..	5,90,140	9,050	2,540	70	11,660	4,940
1890-91	5,04,740	30,250	12,070	...	5,47,060	8,430	2,560	40	11,030	4,700
1891-92	5,49,600	28,890	12,500	...	5,90,990	9,110	3,690	90	12,890	5,280
1892-93	5,29,130	29,480	12,630	..	5,71,240	8,970	2,930	130	12,030	4,920
1893-94	5,58,160	30,890	13,190	..	6,02,240	9,400	4,100	70	13,570	5,660
1894-95	5,42,440	29,900	12,810	..	5,85,150	9,030	2,820	100	11,950	6,550
1895-96	5,97,370	29,600	13,310	10	6,40,290	10,040	4,160	60	14,260	6,500
1896-97	5,96,860	29,990	13,910	...	6,40,760	10,030	3,190	180	13,400	6,190
1897-98	5,71,970	28,300	12,960	..	6,13,230	19,480	3,220	470	13,170	5,160
1898-99	6,69,260	33,250	14,060	..	7,16,570	10,730	3,030	100	13,860	5,860
1899-1900	6,40,440	35,640	13,620	..	6,88,700	10,550	3,420	600	14,570	5,232
1900-01	6,36,780	34,220	14,750	...	6,85,750	16,580	4,300	200	11,080	6,106
1901-02	6,45,491	33,201	14,355	...	6,93,047	6,593	3,350	240	10,183	7,209
1902-03	6,75,592	38,548	15,399	...	7,29,539	6,932	2,806	432	10,170	9,145
1903-04	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904-05	6,63,011	43,393	16,321	...	7,22,725	7,119	2,977	101	10,197	8,391
1905-06 (a)	59,90,693	3,52,778	1,56,553	...	65,00,024	64,745	27,589	25	92,359	32,038
1906-07	60,11,894	3,56,318	1,55,375	...	65,23,587	64,947	26,141	1,916	93,004	59,581
1907-08	64,26,308	3,82,475	1,72,353	...	69,81,136	69,744	23,480	2,038	95,262	70,483

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 6—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **EASTERN BENGAL** *and* **ASSAM**, *from 1883-84 to 1907-08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	1,88,260	940	1,610	7,590	..	5,520	2,850	2,06,770	6,110	1,290	100	7,500	...
1884-85	1,92,820	710	1,350	7,620	...	6,080	3,110	2,11,690	6,260	1,090	140	7,490	...
1885-86	2,03,970	...	1,950	8,080	...	5,970	3,430	2,23,400	6,630	1,200	130	7,960	...
1886-87	1,80,930	...	1,520	9,580	..	6,160	3,940	2,02,130	5,960	1,110	90	7,160	6,230
1887-88	1,63,690	..	1,330	8,620	..	6,700	4,490	1,84,830	5,420	870	220	6,510	9,470
1888-89	1,70,190	...	1,240	8,640	...	6,580	3,880	1,90,530	5,620	820	190	6,630	9,690
1889-90	1,92,560	...	1,210	8,830	...	6,410	3,880	2,12,890	6,330	940	90	7,360	11,270
1890-91	2,01,530	...	680	8,980	...	6,390	3,010	2,20,590	6,530	1,770	140	8,440	11,550
1891-92	2,09,130	...	1,090	10,180	...	6,130	3,300	2,29,830	6,830	1,140	150	8,170	6,610
1892-93	2,21,540	...	1,170	10,500	...	7,440	3,370	2,44,020	7,360	1,240	130	8,730	14,640
1893-94	2,19,740	...	1,060	11,550	..	6,890	5,690	2,44,930	7,270	1,220	110	8,600	13,740
1894-95	2,10,400	...	600	12,380	...	7,030	3,660	2,34,070	7,070	3,040	120	10,230	15,080
1895-96	2,19,300	...	470	13,610	...	6,960	4,200	2,44,540	7,380	1,660	120	9,160	12,550
1896-97	2,33,570	...	740	14,720	...	6,600	3,790	2,59,420	7,850	2,280	90	10,220	15,910
1897-98	2,30,430	...	410	14,620	...	6,930	4,130	2,56,520	7,730	1,380	70	9,180	14,020
1898-99	2,24,780	...	260	15,310	..	6,830	4,020	2,51,200	7,630	1,310	320	9,260	13,230
1899-1900	2,09,410	...	520	16,430	...	6,870	5,170	2,38,400	7,260	2,000	110	9,370	11,679
1900-01	2,31,640	...	470	16,810	...	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02	2,24,961	113	1,377	15,446	...	8,455	4,821	2,55,173	12,663	1,623	126	14,412	12,263
1902-03	2,56,078	345	480	16,647	..	6,902	14,227	2,94,679	14,158	2,823	287	17,268	12,938
1903-04	2,48,411	289	216	16,507	..	7,169	6,165	2,78,757	13,814	4,132	92	18,038	14,535
1904-05	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,600	11,472
1905-06 (a)	20,51,267	...	30,158	92,696	7	66,016	19,938	22,60,082	1,20,909	12,460	2,834	1,36,203	65,316
1906-07	23,18,583	..	38,296	1,10,000	...	57,565	20,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08	24,24,358	1,000	31,427	1,10,000	80	68,558	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 7

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BENGAL**, *from 1883 84 to 1907-08*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1883-84	91,93,810	33,83,100	1,25,76,910	2,20,620	1,35,770	6,960	3,63,350	1,22,13,560	70,280	...
1884-85	95,33,220	34,57,990	1,29,91,210	2,08,800	1,44,380	6,360	3,59,540	1,26,31,670	77,270	...
1885-86	96,82,780	35,75,280	1,32,58,060	2,14,890	1,38,900	4,380	3,53,170	1,29,04,890	77,640	..
1886-87	99,92,170	34,71,000	1,34,63,170	2,17,330	1,26,070	6,320	3,49,720	1,31,13,450	71,230	1,95,820
1887-88	1,02,64,780	35,51,250	1,38,16,030	2,21,620	1,30,450	4,610	3,56,680	1,34,59,350	73,110	1,88,040
1888-89	1,00,88,110	37,50,870	1,38,38,980	1,99,190	1,21,920	5,780	3,26,890	1,35,12,090	70,990	2,18,900
1889-90	1,03,48,830	38,88,950	1,42,37,780	2,07,600	1,19,770	7,690	3,35,060	1,39,02,720	63,010	2,33,220
1890-91	1,01,88,710	41,17,890	1,43,06,600	2,03,160	1,34,450	6,200	3,43,810	1,39,62,790	63,900	2,12,350
1891-92	1,09,50,620	41,49,840	1,51,00,460	2,18,260	1,32,210	6,020	3,56,490	1,47,43,970	68,280	1,58,250
1892-93	1,11,93,560	43,51,900	1,55,45,460	2,28,010	1,45,730	7,180	3,80,920	1,51,64,540	70,530	2,90,370
1893-94	1,14,98,550	44,77,590	1,59,76,140	2,35,260	1,43,770	6,930	3,85,960	1,55,90,180	74,710	3,14,800
1894-95	1,21,67,580	45,33,570	1,67,01,150	2,38,740	1,57,770	6,930	4,03,440	1,62,97,710	71,020	3,35,180
1895-96	1,21,59,500	46,12,130	1,67,71,630	2,39,430	1,53,130	7,490	4,00,050	1,63,71,580	74,920	3,34,680
1896-97	1,24,20,620	51,53,680	1,75,74,300	2,56,060	1,59,170	5,160	4,20,390	1,71,53,910	75,780	3,36,860
1897-98	1,27,07,210	50,52,210	1,77,59,420	2,59,740	1,66,560	4,650	4,30,950	1,73,28,470	73,790	3,45,360
1898-99	1,27,87,610	45,93,470	1,73,81,080	2,51,440	1,56,300	4,770	4,12,510	1,69,68,570	72,160	3,09,860
1899-1900	1,34,67,293	48,11,595	1,82,78,888	2,59,361	1,59,749	4,437	4,23,547	1,78,55,341	80,504	3,02,364
1900-01	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,909
1901-02	1,36,77,280	53,28,279	1,90,05,559	3,28,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04	1,45,22,636	53,12,878	1,98,35,514	3,33,381	1,85,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05	1,52,49,002	56,16,296	2,08,65,298	(a)3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b)19,098	3,15,821
1905-06	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	..	3,49,792	1,40,13,170	7,084	1,67,328
1906-07	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,955	..	3,50,512	1,43,56,170	10,473	1,91,990
1907-08	1,06,39,520	49,48,755	1,55,88,275	2,09,024	1,51,817	..	3,60,841	1,52,27,434	9,101	1,92,797

(a) Includes ₹1,596 on account of the district establishment
(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July 1904

No. 7—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BENGAL**, *from 1883-84 to 1907-08*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	86,52,550	3,79,050	1,62,210	...	91,93,810	1,29,040	91,150	...	2,20,190	...
1884-85	89,52,820	4,11,410	1,68,990	...	95,33,220	1,31,860	90,280	...	2,22,140	...
1885-86	90,45,000	4,64,330	1,73,450	...	96,82,780	1,35,830	91,050	...	2,26,880	...
1886-87	93,08,780	5,06,370	1,77,020	...	99,92,170	1,39,900	87,540	...	2,27,440	79,480
1887-88	95,30,440	5,48,810	1,85,530	...	1,02,64,780	1,43,290	94,240	...	2,37,530	70,600
1888-89	93,29,380	5,70,830	1,87,900	..	1,00,88,110	1,15,600	83,470	...	1,99,070	89,260
1889-90	95,71,510	5,79,880	1,97,440	...	1,03,48,830	1,18,650	89,000	...	2,07,650	88,040
1890-91	94,95,350	4,96,160	1,97,200	...	1,01,88,710	1,15,030	98,110	...	2,13,140	76,960
1891-92	1,01,92,780	5,40,760	2,17,080	...	1,09,50,620	1,23,760	90,490	...	2,14,250	80,160
1892-93	1,04,11,770	5,61,080	2,20,710	...	1,11,93,560	1,25,770	98,400	...	2,24,170	87,960
1893-94	1,06,75,040	5,90,180	2,33,330	...	1,14,98,550	1,29,030	96,140	...	2,25,170	1,08,510
1894-95	1,13,22,280	6,05,200	2,40,100	..	1,21,67,580	1,32,990	1,03,150	...	2,36,140	1,22,230
1895-96	1,13,15,600	6,04,050	2,39,850	..	1,21,59,500	1,35,120	1,04,680	...	2,39,800	1,19,660
1896-97	1,15,32,720	6,35,420	2,52,480	..	1,24,20,620	1,41,290	1,08,360	...	2,49,650	1,19,290
1897-98	1,17,97,360	6,51,010	2,58,840	...	1,27,07,210	1,44,310	1,07,360	...	2,51,670	1,14,450
1898-99	1,18,54,570	6,75,400	2,57,640	...	1,27,87,610	1,47,090	1,02,120	...	2,49,210	1,07,820
1899-1900	1,25,11,391	6,89,119	2,66,783	..	1,34,67,293	1,52,671	1,00,180	...	2,58,851	1,06,781
1900-01	1,23,44,307	6,91,462	2,73,315	..	1,33,09,084	1,24,309	1,03,469	...	2,27,778	1,05,271
1901-02	1,26,43,091	7,54,984	2,79,205	..	1,36,77,280	1,22,744	97,363	...	2,20,107	1,26,720
1902-03	1,31,09,063	7,67,519	2,92,271	..	1,41,68,853	1,24,747	1,00,100	...	2,24,847	1,31,659
1903-04	1,34,38,760	7,82,979	3,00,897	..	1,45,22,636	1,28,378	1,26,088	...	2,54,466	1,27,406
1904-05	1,41,14,450	8,17,618	3,16,934	...	1,52,49,002	1,37,374	1,07,991	...	2,45,365	1,32,686
1905-06	96,11,956	5,28,489	1,84,369	..	1,03,24,814	85,335	1,00,508	...	1,85,843	85,424
1906-07	94,65,598	5,54,845	1,93,782	..	1,02,14,225	87,445	88,087	...	1,75,532	92,431
1907-08	98,80,478	5,65,759	1,93,283	..	1,06,39,520	88,558	98,266	...	1,86,824	82,897

No. 7—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BENGAL** *from 1883-84 to 1907-08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	...	...	96,110	1,80,660	36,820	29,74,140	95,370	33,83,100	91,580	44,620	6,960	1,43,160	...
1884-85	24,64,990	4,63,890	79,260	1,86,030	35,010	4,11,770	87,040	34,57,990	76,940	54,100	6,360	1,37,400	...
1885-86	23,35,120	5,75,960	86,860	2,08,280	33,140	1,35,280	2,00,640	35,75,280	79,060	42,850	4,380	1,26,290	..
1886-87	22,68,700	5,85,490	86,640	2,33,350	39,760	1,28,850	1,28,210	34,71,000	77,436	38,536	6,320	1,22,280	1,16,340
1887-88	23,07,940	5,76,250	96,110	2,22,420	50,840	1,48,960	1,48,730	35,51,250	78,330	36,210	4,610	1,19,150	1,17,440
1888-89	24,55,520	6,32,460	1,11,750	2,28,720	51,320	1,71,080	1,00,020	37,50,870	83,590	38,450	5,780	1,27,820	1,29,640
1889-90	25,79,030	6,41,940	1,18,670	2,40,900	42,730	1,55,640	1,10,040	38,88,950	88,950	30,770	7,690	1,27,410	1,45,180
1890-91	25,54,280	7,41,400	1,03,650	2,62,140	43,790	1,86,110	2,26,520	41,17,890	88,130	36,340	6,200	1,20,670	1,35,390
1891-92	27,90,110	6,68,650	1,08,650	2,92,330	40,220	1,61,730	88,150	41,49,840	94,500	41,720	6,020	1,42,240	78,090
1892-93	30,18,510	6,59,820	1,12,900	3,09,810	36,460	1,78,040	36,360	43,51,906	1,02,240	47,330	7,180	1,56,750	2,02,420
1893-94	31,16,230	6,54,510	1,24,940	3,33,610	42,440	1,64,900	40,960	44,77,590	1,06,230	47,630	6,930	1,60,790	2,06,290
1894-95	31,43,800	6,65,280	1,06,940	3,41,540	37,870	1,96,150	41,990	45,33,570	1,05,750	54,620	6,930	1,67,300	2,12,950
1895-96	30,60,140	7,68,410	1,30,340	3,56,370	39,050	1,89,230	68,590	46,12,130	1,04,310	48,450	7,490	1,60,250	2,15,020
1896-97	38,45,660	8,94,390	1,24,500	3,80,950	43,650	1,73,610	50,920	51,53,680	1,14,770	50,810	5,160	1,70,740	2,17,570
1897-98	34,72,430	8,60,190	86,030	3,74,600	35,600	1,84,250	39,110	50,52,210	1,15,420	59,200	4,650	1,79,270	2,30,910
1898-99	31,13,340	7,04,090	78,640	3,67,730	30,590	1,75,500	1,23,580	45,93,470	1,04,350	54,190	4,770	1,63,310	2,02,040
1899-1900	31,94,923	8,30,045	1,02,656	3,85,109	41,162	1,94,783	62,917	48,11,595	1,06,690	53,569	4,437	1,64,696	1,95,583
1900-01	36,82,858	7,48,257	1,23,698	4,13,467	50,000	59,169	48,297	51,25,746	1,90,768	56,928	7,618	2,55,314	2,35,638
1901-02	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,997	69,187	53,28,279	2,06,167	62,780	4,935	2,73,882	1,77,977
1902-03	36,51,626	8,45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,697	4,652	2,70,650	1,71,558
1903-04	35,88,208	7,98,594	1,31,406	4,66,597	56,793	2,03,667	67,613	53,12,878	2,05,063	59,237	6,446	2,70,686	1,86,429
1904-05	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,11,425	61,476	8,361	2,81,262	1,83,135
1905-06	22,06,810	9,67,303	1,34,409	4,04,327	82,478	1,82,038	60,783	40,38,148	1,11,688	52,261	...	1,63,949	81,904
1906-07	25,53,689	10,38,516	1,49,572	...	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	...	1,74,980	99,559
1907-08	24,92,870	11,17,985	1,62,505	...	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	...	1,74,017	1,09,900

No. 7—C

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE for **BENGAL**, *from 1883-84 to 1907-08*

	Pay of Superintendent	Establishment	Contingencies	Service Postage stamps	TOTAL
1883-84	16,220	40,550	10,120	3,390	70,280
1884-85	16,050	42,340	15,580	3,300	77,270
1885-86	17,750	41,490	15,220	3,180	77,640
1886-87	16,420	41,220	10,630	2,960	71,230
1887-88	15,720	39,400	14,550	3,440	73,110
1888-89	21,140	32,620	13,720	3,510	70,990
1889-90	17,600	30,530	11,440	3,440	63,010
1890-91	17,750	31,060	12,140	2,950	63,900
1891-92	21,510	31,590	12,260	2,930	68,290
1892-93	24,320	31,410	12,320	2,480	70,530
1893-94	26,310	32,600	13,850	1,950	74,710
1894-95	18,310	33,730	16,370	2,610	71,020
1895-96	27,280	32,360	12,410	2,870	74,920
1896-97	19,730	32,680	20,450	2,920	75,780
1897-98	23,670	32,920	14,190	3,010	73,790
1898-99	21,380	31,640	15,540	3,600	72,160
1899-1900	21,860	32,258	22,382	4,004	80,504
1900-01	20,412	34,182	23,393	4,301	82,288
1901-02	19,333	34,948	25,079	3,954	83,314
1902-03	22,686	36,388	27,496	3,450	90,020
1903-04	18,731	36,935	28,174	3,631	87,471
1904-05	5,106	(b) 9,080	4,103	809	(a) 19,098
1905-06 (c)	...	1,175	5,909	...	7,084
1906-07	...	1,513	8,960	...	10,473
1907-08	...	1,613	7,488	...	9,101

(a) For 3 months only, the control of the Department of Stamps and Stationery having been assumed by the Government of India with effect from the 1st July 1904

(b) Excludes R1,596 on account of the district establishment

(c) Represents the cost of district establishment only, which has hitherto been included in the Sub-head "Discount and Establishment for the sale of Stamps".

No. 8

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *from 1883-84 to 1907-08*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
1883-84	45,20,790	14,84,990	60,05,780	45,940	59,680	6,300	1,11,920	58,93,860	16,600	...
1884-85	45,92,770	14,64,950	60,57,720	46,210	84,430	7,040	1,37,680	59,20,040	18,000	...
1885-86	47,11,370	15,05,940	62,17,310	47,090	99,410	6,700	1,53,200	60,64,110	18,180	...
1886-87	48,36,290	15,32,880	63,69,170	51,360	83,360	7,030	1,41,750	62,27,420	15,010	97,780
1887-88	49,54,800	16,34,360	65,89,160	53,390	80,740	7,920	1,42,050	64,47,110	11,740	1,00,440
1888-89	49,51,580	16,51,060	66,02,640	53,660	80,220	7,120	1,41,000	64,61,640	11,420	1,04,660
1889-90	52,32,370	17,09,510	69,41,880	53,910	93,660	8,630	1,56,200	67,85,680	12,360	1,08,720
1890-91	50,52,120	16,80,690	67,32,810	54,420	90,160	7,690	1,52,270	65,80,540	11,350	1,02,220
1891-92	52,03,230	17,32,090	69,35,320	55,260	90,900	8,730	1,54,890	67,80,430	11,120	75,680
1892-93	54,10,130	17,42,080	71,52,210	55,730	89,460	8,340	1,53,530	69,98,680	...	74,030
1893-94	54,74,910	17,74,910	72,49,820	57,480	96,180	8,710	1,62,370	70,87,450	...	98,570
1894-95	52,08,890	18,68,410	70,77,300	65,550	78,870	9,530	1,53,950	69,23,350	...	91,250
1895-96	54,34,560	18,65,430	72,99,990	49,130	72,750	10,660	1,32,540	71,67,450	...	1,03,130
1896-97	52,36,870	18,55,860	70,92,730	49,700	83,360	10,080	1,43,140	69,49,590	...	89,990
1897-98	55,38,180	17,83,590	73,21,770	50,550	76,700	18,300	1,45,550	71,76,220	...	1,50,440
1898-99	56,81,930	17,33,770	74,15,700	47,960	89,030	13,320	1,50,310	72,65,390	...	1,17,780
1899-1900	57,87,130	17,69,810	75,56,940	52,050	88,270	14,790	1,55,110	74,01,830	...	97,079
1900-01	63,27,630	19,59,880	82,87,510	1,15,360	92,000	15,460	2,22,820	80,64,690	...	1,16,248
1901-02	64,65,380	19,15,630	83,81,910	1,19,760	82,890	16,040	2,18,690	81,62,320	...	1,13,071
1902-03	61,89,098	18,57,662	80,46,760	1,10,197	94,116	15,728	2,20,041	78,26,719	...	1,05,843
1903-04	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	80,22,773	...	1,04,827
1904-05	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	82,21,014	...	1,02,427
1905-06	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	86,47,754	...	88,832
1906-07	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	89,83,717	...	83,040
1907-08	73,54,619	23,91,766	97,46,325	1,30,461	1,10,928	13,296	2,54,685	94,91,640	...	82,615

No. 8—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *from 1883-84 to 1907-08*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta
1883-84	44,26,870	93,920	...	...	45,20,790	8,150	31,320	1,650	41,120	—
1884-85	44,69,890	1,22,880	...	...	45,92,770	8,220	54,260	1,980	64,460	...
1885-86	45,55,060	1,56,310	...	...	47,11,370	8,180	62,490	1,900	72,570	...
1886-87	45,61,370	2,74,920	...	...	48,36,290	10,620	54,160	2,040	66,820	49,660
1887-88	46,49,290	2,87,410	...	18,100	49,54,800	9,600	44,800	2,420	56,820	48,050
1888-89	46,45,960	3,05,620	...	...	49,51,580	8,880	47,420	2,240	58,540	50,440
1889-90	49,10,210	3,22,160	...	...	52,32,370	8,450	54,070	2,420	64,940	55,410
1890-91	47,37,200	3,14,920	...	...	50,52,120	7,780	53,000	2,120	62,900	49,330
1891-92	48,74,720	3,28,510	...	...	52,03,230	8,280	56,080	2,320	66,680	42,740
1892-93	50,57,550	3,52,580	...	...	54,10,130	8,280	54,730	2,130	65,140	45,810
1893-94	50,68,200	4,06,710	...	...	54,74,910	8,250	60,010	2,360	70,620	60,890
1894-95	48,30,060	3,78,830	...	...	52,08,890	11,720	50,430	2,460	64,610	49,250
1895-96	50,48,400	3,86,160	...	...	54,34,560	1,630	43,340	2,760	47,730	61,220
1896-97	48,63,870	3,73,000	...	...	52,36,870	1,240	48,960	2,560	52,760	50,600
1897-98	51,26,990	3,67,010	44,180	...	55,38,180	3,920	49,210	9,530	62,660	51,190
1898-99	52,17,190	3,83,020	81,720	...	56,81,930	6,190	52,810	5,140	64,140	46,250
1899-1900	53,11,800	3,89,180	86,150	...	57,87,130	6,750	57,630	6,080	70,460	37,952
1900-01	57,98,160	4,39,280	90,190	...	63,27,630	45,330	51,650	5,670	1,02,650	43,901
1901-02	59,08,440	4,67,000	89,940	...	64,65,380	48,890	47,260	6,010	1,02,160	51,752
1902-03	56,28,479	4,74,264	86,355	...	61,89,098	45,479	56,548	5,286	1,07,313	50,155
1903-04	57,62,517	4,63,694	85,398	...	63,11,609	46,360	56,660	5,177	1,08,197	50,586
1904-05	59,18,512	4,91,421	87,802	...	64,97,735	48,449	56,001	4,595	1,09,045	51,047
1905-06	62,26,538	4,76,539	89,814	...	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07	65,31,186	4,78,778	90,276	...	71,00,240	52,180	61,365	3,987	1,17,532	42,584
1907-08	67,83,389	4,77,863	93,367	...	73,54,619	53,705	57,943	3,899	1,15,547	46,705

No. 8—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *from 1883-84 to 1907-08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84 .	12,53,130	12,690	1,05,910	83,930	2,530	890	25,910	14,84,990	37,790	28,360	4,650	70,800	...
1884-85 .	12,55,200	9,940	89,810	84,650	2,880	940	21,530	14,64,950	37,990	30,170	5,060	73,220	...
1885-86 .	12,79,370	12,320	90,800	86,240	3,040	3,640	30,530	15,05,940	38,910	36,920	4,800	80,630	...
1886-87 .	13,00,450	14,960	94,060	93,080	3,160	1,350	25,820	15,32,880	40,740	29,200	4,990	74,930	48,120
1887-88 .	13,90,450	17,000	96,700	95,890	6,030	1,510	26,780	16,34,360	43,790	35,940	5,500	85,230	52,390
1888-89 .	14,13,550	15,090	93,570	89,350	9,370	6,010	24,120	16,51,060	44,780	32,800	4,880	82,460	54,220
1889-90 .	14,70,210	14,930	91,550	90,670	6,100	6,240	29,810	17,09,510	45,460	39,590	6,210	91,260	53,310
1890-91 .	14,65,100	16,050	81,140	84,930	7,080	6,510	19,880	16,80,690	46,440	37,160	5,570	89,370	52,880
1891-92 .	15,01,140	16,830	88,220	90,390	5,860	6,100	23,550	17,32,090	46,480	34,820	6,410	88,210	32,940
1892-93 .	15,19,660	14,690	85,530	89,800	5,610	6,970	19,820	17,42,080	47,450	34,730	6,210	88,390	28,220
1893-94 .	15,41,880	12,090	95,970	93,960	5,590	6,400	19,020	17,74,910	49,230	36,170	6,350	91,750	37,680
1894-95 .	16,26,480	10,430	98,210	1,00,290	4,490	7,410	21,100	18,68,410	53,830	28,440	7,070	89,340	42,000
1895-96 .	16,09,320	12,960	1,07,260	99,220	3,750	10,490	22,430	18,65,430	47,500	29,410	7,900	84,810	41,910
1896-97 .	16,22,250	12,260	91,380	97,470	2,450	10,030	20,020	18,55,860	48,460	34,400	7,520	90,380	39,390
1897-98 .	15,64,560	20,690	71,160	97,890	2,640	10,130	16,520	17,83,590	46,630	27,490	8,770	82,890	99,250
1898-99 .	15,23,210	11,310	47,740	98,900	3,200	9,430	39,980	17,33,770	41,770	36,220	8,180	86,170	71,530
1899-1900	15,39,550	12,780	64,580	1,08,300	4,250	13,270	27,080	17,69,810	45,300	30,640	8,710	84,650	59,127
1900-01 .	17,34,870	9,920	68,740	1,10,370	3,200	13,570	19,210	19,59,880	70,030	40,350	9,790	1,20,170	72,347
1901-02 .	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,319
1902-03 .	15,94,503	10,788	63,764	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04 .	16,49,806	15,276	69,072	1,18,657	2,383	43,395	41,843	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05 .	16,78,682	14,759	67,637	1,25,504	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,380
1905-06 .	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,228	43,600
1906-07 .	18,11,681	12,830	91,394	1,40,000	2,118	45,821	16,998	21,20,842	67,957	42,792	9,084	1,19,833	40,282
1907-08 .	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,111

No. 9

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **PANJAB**, *from 1883-84 to 1907-08*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karáchi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1883-84 . .	23,74,150	10,36,260	34,10,410	71,790	28,270	7,860	1,07,920	33,02,490	9,740	...
1884-85 . .	23,83,200	10,07,080	33,90,280	70,750	28,920	7,000	1,06,670	32,83,610	10,560	...
1885-86 . .	22,72,940	10,70,110	33,43,050	73,560	28,610	9,140	1,11,310	32,31,740	9,230	...
1886-87 . .	23,61,970	11,59,510	35,21,480	78,020	33,740	8,790	1,20,550	34,00,930	9,380	55,130
1887-88 . .	24,23,170	13,05,820	37,28,990	84,000	30,800	10,500	1,25,300	36,03,690	10,380	65,380
1888-89 . .	25,47,460	13,53,840	39,01,300	87,710	39,220	9,770	1,36,700	37,64,600	10,720	63,060
1889-90 . .	25,75,220	13,30,910	39,06,130	88,540	37,530	15,620	1,41,690	37,64,440	...	64,790
1890-91 . .	25,47,590	13,45,850	38,93,440	88,660	34,580	17,270	1,40,510	37,52,930	...	60,110
1891-92 . .	26,50,900	14,25,810	40,76,710	93,990	32,700	20,220	1,46,910	39,29,800	...	33,940
1892-93 . .	25,72,900	15,37,730	41,10,630	96,630	39,140	22,170	1,57,940	39,52,690	...	77,000
1893-94 . .	27,52,910	13,86,350	41,39,260	93,300	36,040	21,980	1,51,320	39,87,940	...	75,150
1894-95 . .	26,94,910	13,22,200	40,17,110	89,900	36,150	24,940	1,50,990	38,66,120	...	73,510
1895-96 . .	28,35,570	14,31,650	42,67,220	94,950	38,160	27,240	1,60,350	41,06,870	...	80,860
1896-97 . .	29,38,990	16,60,370	45,99,360	1,03,970	43,660	26,280	1,73,910	44,25,450	...	84,560
1897-98 . .	28,19,360	15,90,490	44,09,850	99,700	38,910	27,610	1,66,220	42,43,630	...	80,690
1898-99 . .	28,05,490	14,74,350	42,79,840	93,780	40,640	26,120	1,60,540	41,19,300	...	69,700
1899-1900 . .	27,65,993	15,64,801	43,30,794	97,169	48,217	29,061	1,74,447	41,56,347	...	69,477
1900-01 . .	27,31,749	15,53,963	42,85,712	95,483	45,651	28,554	1,69,688	41,16,024	...	62,433
1901-02 . .	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	...	54,750
1902-03 . .	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	...	51,553
1903-04 . .	27,77,106	12,77,036	40,54,142	84,329	50,907	27,854	1,63,090	38,91,052	...	55,166
1904-05 . .	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	...	55,378
1905-06 . .	24,97,665	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	...	35,199
1906-07 . .	25,88,303	12,72,767	38,61,070	77,815	60,144	22,061	1,60,020	37,01,050	...	48,069
1907-08 . .	27,44,188	13,50,071	40,94,259	82,693	66,715	20,437	1,69,845	39,24,414	...	52,965

No. 9—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **PANJAB**, *from 1883-84 to 1907-08*

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karáchi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	23,41,440	24,280	8,430	23,74,150	32,950	21,610	5,340	59,900	...
1884-85	23,52,740	24,330	6,130	23,83,200	32,940	22,150	4,590	59,680	..
1885-86	22,41,760	25,280	5,900	22,72,940	33,140	22,490	5,620	61,250	..
1886-87	23,27,540	27,080	7,350	23,61,970	34,350	27,390	5,390	67,130	10,400
1887-88	23,83,610	28,690	10,870	24,23,170	35,280	19,720	5,740	60,740	10,150
1888-89	25,04,650	33,270	9,540	25,47,460	37,540	29,070	5,420	72,030	11,970
1889-90	25,06,080	59,270	9,870	25,75,220	38,810	25,520	11,100	75,430	12,090
1890-91	24,78,220	62,640	6,730	25,47,590	38,110	24,670	11,720	74,500	11,640
1891-92	25,85,670	57,310	7,920	26,50,900	40,740	22,900	13,580	77,220	9,360
1892-93	25,20,940	45,360	6,600	25,72,900	39,670	27,170	14,290	81,130	11,060
1893-94	26,97,460	49,700	5,750	27,52,910	42,710	23,600	14,390	80,700	13,580
1894-95	26,33,310	54,240	7,360	26,94,910	42,050	25,240	18,380	85,670	12,350
1895-96	27,61,790	66,940	6,840	28,35,570	43,430	25,440	19,720	88,590	15,310
1896-97	28,62,090	71,610	5,290	29,38,990	44,650	29,700	16,090	90,440	15,820
1897-98	27,43,670	69,080	6,610	28,19,360	43,280	26,980	16,790	87,050	11,860
1898-99	27,30,130	68,800	6,560	28,05,490	42,640	24,580	14,980	82,200	14,070
1899-1900	26,94,126	66,621	5,246	27,65,993	41,902	29,364	17,463	88,729	12,146
1900-01	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,379
1901-02	26,43,027	61,345	3,661	27,08,033	25,226	29,757	16,076	71,059	14,338
1902-03	26,45,973	60,798	5,179	27,11,950	25,005	34,703	15,649	75,357	14,275
1903-04	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	12,752
1904-05	26,60,836	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,228
1905-06	24,31,018	60,080	6,567	24,97,665	23,389	38,490	11,723	73,602	9,807
1906-07	25,26,600	61,703	..	25,88,303	23,934	35,043	11,846	70,823	10,626
1907-08	26,82,037	62,151	..	27,44,188	24,978	39,853	9,747	74,578	10,041

No. 9—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **PANJAB**, *from 1883-84 to 1907-08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	8,72,070	6,650	51,580	81,270	5,480	160	19,050	10,36,260	38,840	6,660	2,520	48,020	...
1884-85	8,51,420	4,700	48,540	80,620	5,010	340	16,450	10,07,080	37,810	6,770	2,410	46,990	..
1885-86	9,04,730	5,170	50,970	84,990	5,260	320	18,670	10,70,110	40,420	6,120	3,520	50,060	..
1886-87	9,84,920	17,640	51,030	88,230	5,380	1,910	10,400	11,59,510	43,670	6,340	3,410	53,420	44,730
1887-88	11,19,040	25,950	51,460	89,650	5,480	4,100	10,140	13,05,820	48,720	11,080	4,760	64,560	55,230
1888-89	11,53,370	26,150	58,440	93,940	5,520	4,600	11,820	13,53,840	50,170	10,150	4,350	64,670	51,090
1889-90	11,24,570	27,040	55,570	99,940	7,600	5,120	11,070	13,30,910	49,730	12,010	4,520	66,260	52,700
1890-91	11,53,330	30,550	40,320	1,00,260	6,440	5,040	9,910	13,45,850	50,550	9,910	5,550	66,010	48,470
1891-92	12,09,660	28,480	48,440	1,11,510	8,180	5,380	14,160	14,25,810	53,250	9,800	6,640	69,690	24,580
1892-93	13,20,320	30,560	47,920	1,12,240	7,300	5,460	13,930	15,37,730	56,960	11,970	7,880	76,810	65,930
1893-94	11,56,980	31,980	48,400	1,18,240	9,100	6,630	15,020	13,86,350	50,590	12,440	7,590	70,620	61,570
1894-95	10,87,260	34,380	52,230	1,21,320	7,190	6,750	13,070	13,22,200	47,850	10,910	6,560	65,320	61,160
1895-96	11,78,360	35,070	56,800	1,28,860	7,840	13,500	11,220	14,31,650	51,520	12,720	7,520	71,760	65,550
1896-97	13,95,320	46,670	54,900	1,36,300	7,420	11,070	8,690	16,60,370	59,320	13,960	10,190	83,470	68,740
1897-98	13,15,000	50,110	48,970	1,47,180	6,960	9,980	12,290	15,90,490	56,420	11,930	10,820	79,170	68,830
1898-99	12,17,770	51,330	31,920	1,45,570	7,210	8,830	11,720	14,74,350	51,140	16,060	11,140	78,340	55,630
1899-1900	12,92,052	60,586	38,873	1,47,447	6,725	7,940	11,178	15,64,801	55,267	18,853	11,598	85,718	57,331
1900-01	12,73,644	36,696	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	15,849	12,536	98,692	54,054
1901-02	8,77,910	32,538	36,472	1,46,573	10,964	13,329	12,448	11,30,234	52,775	18,238	11,353	82,366	40,412
1902-03	9,78,466	40,771	39,667	1,48,310	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04	9,80,519	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,060	13,13,807	59,829	18,454	15,238	93,521	41,150
1905-06	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	9,724	93,273	25,392
1906-07	11,11,955	34,320	61,193	..	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,443
1907-08	11,61,425	..	59,106	..	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924

No. 10

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1907-08*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karáchi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1901-02 . .	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	...	8,300
1902-03 . .	2,40,931	1,50,597	3,91,528	9,276	5,461	2,489	17,226	3,74,302	...	7,001
1903-04 . .	2,40,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	...	6,290
1904-05 . .	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	...	7,374
1905-06 . .	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	...	6,110
1906-07 . .	2,65,010	1,56,644	4,21,654	9,330	5,741	2,691	17,762	4,03,892	...	5,467
1907-08 . .	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	...	5,982

No. 10—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1907-08*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karáchi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02 . .	2,42,171	...	6,851	1,004	2,50,026	2,482	4,498	1,972	8,952	2,466
1902-03 . .	2,32,422	...	6,172	2,337	2,40,931	2,239	3,103	1,436	6,778	1,229
1903-04 . .	2,33,405	...	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05 . .	2,32,810	...	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06 . .	2,55,243	...	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07 . .	2,58,486	...	6,524	...	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08 . .	2,82,336	...	6,951	...	2,89,287	2,837	4,700	1,288	8,825	933

No. 10—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **NORTH WEST FRONTIER PROVINCE,*** *from 1901-02 to 1907-08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02 .	1,17,881	5	2,799	12,767	...	2,534	709	1,36,695	6,606	1,689	1,365	9,660	5,834
1902-03 .	1,30,690	26	3,399	12,092	...	2,232	2,158	1,50,597	7,037	2,358	1,053	10,448	5,772
1903-04 .	1,26,058	125	3,433	12,064	1	2,195	2,381	1,46,257	6,955	1,843	698	9,496	4,552
1904-05 .	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06 .	1,29,376	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07 .	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,047	9,780	4,297
1907-08 .	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole ye for the five districts, formerly belonging to the Panjab, which constitute the new province

No. 11

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BOMBAY**, *from 1883-84 to 1907-08*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
1883-84	23,29,130	19,46,530	42,75,660	90,390	74,070	5,460	1,69,920	41,05,740	49,840	48,360
1884-85	25,11,310	19,67,010	44,78,320	92,970	69,970	5,630	1,68,570	43,09,750	51,860	47,270
1885-86	24,51,390	19,86,930	44,38,320	92,840	72,420	6,500	1,71,760	42,66,560	49,530	50,890
1886-87	27,16,820	20,81,620	47,98,440	96,240	98,440	6,880	2,01,560	45,96,880	52,620	63,010
1887-88	26,96,300	21,94,750	48,91,050	1,00,850	85,040	6,260	1,92,150	46,98,900	46,650	70,200
1888-89	26,86,660	23,12,730	49,99,390	99,960	78,770	7,830	1,86,560	48,12,830	43,910	55,850
1889-90	28,42,570	23,92,440	52,35,010	1,06,260	97,920	10,220	2,14,400	50,20,610	39,450	57,380
1890-91	29,67,390	23,88,530	53,55,920	1,05,660	85,820	9,920	2,01,400	51,54,520	40,000	57,630
1891-92	30,43,210	24,12,000	54,55,210	1,09,640	99,120	10,640	2,19,400	52,35,810	42,820	58,580
1892-93	32,29,560	25,08,740	57,38,300	1,13,690	1,25,710	9,980	2,49,380	54,88,920	29,870	84,130
1893-94	30,96,800	25,11,760	56,08,560	1,14,420	96,670	10,200	2,21,290	53,87,270	30,260	88,520
1894-95	32,65,470	25,56,660	58,22,130	1,18,070	1,25,200	12,210	2,55,480	55,66,650	29,110	1,04,510
1895-96	34,23,580	27,03,370	61,26,950	1,22,420	94,580	11,060	2,28,060	58,98,890	29,620	1,30,970
1896-97	31,20,520	26,03,130	57,23,650	1,17,570	1,25,360	11,360	2,54,290	54,69,360	31,020	1,03,160
1897-98	34,44,790	23,61,740	58,06,530	1,13,380	90,870	11,750	2,16,000	55,90,530	30,610	95,750
1898-99	35,50,900	24,25,420	59,76,320	1,15,830	1,04,950	12,380	2,33,160	57,43,160	29,130	86,680
1899-1900	34,33,400	24,78,850	59,12,250	1,09,530	1,53,200	13,000	2,75,730	56,36,520	29,690	72,608
1900-01	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,40,305	29,954	84,528
1901-02	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03	34,99,944	25,00,569	60,00,513	1,14,702	1,01,976	11,469	2,28,147	57,72,366	29,954	62,710
1903-04	35,13,324	26,40,474	61,53,798	1,17,605	1,03,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05	35,89,621	28,30,406	64,20,027	1,19,070	98,802	14,210	2,32,082	61,87,945	29,999	70,986
1905-06	33,81,990	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08	33,59,464	30,85,637	64,45,101	88,541	1,08,773	17,755	2,15,069	62,30,032	66,454	47,642

(a) The large decrease is due to the establishment of a Central Stamp Depôt at Karáchi on the 16th June 1905

No. 11—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BOMBAY**, *from 1883-84 to 1907-08*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
1883-84	23,23,020	...	...	6,110	23,29,130	40,370	39,990	2,840	83,200	9,110
1884-85	24,96,750	...	...	14,560	25,11,310	41,180	49,290	3,250	93,720	8,470
1885-86	24,43,200	...	...	8,190	24,51,390	39,940	52,200	3,700	95,840	9,080
1886-87	27,10,720	...	...	6,100	27,16,820	42,080	73,130	3,980	1,19,190	11,230
1887-88	26,88,820	...	...	7,480	26,96,300	44,130	63,250	3,620	1,11,000	15,560
1888-89	26,79,340	...	...	7,320	26,86,660	41,250	57,810	4,590	1,03,650	12,920
1889-90	28,33,730	...	...	8,840	28,42,570	46,970	64,470	8,060	1,19,500	11,010
1890-91	29,59,970	...	...	7,420	29,67,390	45,460	54,890	5,830	1,06,180	14,490
1891-92	30,35,000	...	...	8,210	30,43,210	46,900	60,850	6,290	1,14,040	11,940
1892-93	32,21,730	...	...	7,830	32,29,560	47,850	57,800	5,760	1,11,410	15,470
1893-94	30,80,290	...	...	16,510	30,96,800	48,540	65,060	5,950	1,19,550	15,250
1894-95	32,51,460	...	...	14,010	32,65,470	50,470	90,950	7,180	1,48,600	18,140
1895-96	34,13,420	...	...	10,160	34,23,580	51,830	56,080	6,530	1,14,440	20,940
1896-97	31,14,500	...	...	6,020	31,20,520	50,980	90,110	6,710	1,47,750	17,750
1897-98	34,36,660	...	...	8,130	34,44,790	50,510	56,760	7,080	1,14,350	17,760
1898-99	35,41,890	...	...	9,010	35,50,900	54,930	72,090	7,860	1,34,880	17,860
1899-1900	34,23,330	...	...	10,070	34,33,400	49,700	1,15,050	8,080	1,72,830	15,695
1900-01	33,62,210	...	...	6,563	33,68,773	28,670	92,203	7,461	1,28,334	15,175
1901-02	37,29,732	...	...	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,188
1902-03	34,92,040	...	...	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,447
1903-04	35,06,952	...	...	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,797
1904-05	35,79,650	...	...	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,925
1905-06	33,70,164	...	...	11,826	33,81,990	33,448	1,00,154	20,628	1,54,230	16,243
1906-07	32,49,239	...	...	...	32,49,239	15,762	62,655	11,331	89,748	15,404
1907-08	33,59,464	...	...	...	33,59,464	15,677	77,564	9,644	1,02,885	17,641

STAMPS

No. 11—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BOMBAY,** *from 1883-84 to 1907-08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	10,52,490	3,13,320	2,29,400	1,93,300	70,300	62,740	24,980	19,46,530	50,020	34,080	2,620	86,720	39,259
1884-85	11,00,650	3,39,740	2,20,510	1,59,070	61,450	59,860	25,730	19,67,010	51,790	20,680	2,380	74,850	38,800
1885-86	11,20,780	3,41,480	2,13,790	1,63,940	64,760	64,330	17,850	19,86,930	52,900	20,220	2,800	75,920	41,810
1886-87	11,37,860	3,81,870	2,41,610	1,76,480	68,540	55,970	19,290	20,81,620	54,160	25,310	2,900	82,370	51,780
1887-88	11,96,240	4,06,340	2,46,840	1,83,200	68,910	64,470	28,756	21,94,750	56,720	21,790	2,640	81,150	54,640
1888-89	12,67,810	4,34,110	2,66,920	1,79,130	75,520	67,830	21,410	23,12,730	58,710	20,960	3,240	82,910	42,930
1889-90	13,15,300	4,38,360	2,77,860	1,92,800	79,430	54,910	33,780	23,92,440	59,280	33,450	2,170	94,900	46,370
1890-91	13,21,810	4,92,560	2,32,760	1,84,850	64,220	70,870	21,460	23,88,530	60,200	30,930	4,090	95,220	43,140
1891-92	13,67,690	4,80,420	2,15,630	1,93,750	69,580	68,320	16,610	24,12,000	62,740	38,270	4,350	1,05,360	46,640
1892-93	14,36,500	4,84,930	1,96,920	1,92,850	66,400	73,790	57,350	25,08,740	65,840	67,910	4,220	1,37,970	68,660
1893-94	14,51,490	5,17,320	1,99,570	1,93,760	68,540	58,820	22,260	25,11,760	65,880	31,610	4,250	1,01,740	73,270
1894-95	14,87,040	5,28,180	1,74,400	2,02,200	59,040	82,330	23,470	25,56,660	67,600	34,250	5,030	1,06,880	86,370
1895-96	15,18,700	5,21,060	2,17,960	2,16,900	73,180	1,36,550	19,020	27,03,730	70,590	38,500	4,530	1,13,620	1,10,030
1896-97	14,49,920	5,52,140	1,75,540	2,05,930	73,600	1,19,750	26,250	26,03,130	66,640	35,250	4,650	1,06,540	85,410
1897-98	13,54,670	4,71,780	1,33,730	2,12,000	61,770	1,02,670	25,120	23,61,740	62,870	34,110	4,670	1,01,650	77,990
1898-99	13,11,270	5,25,220	1,55,060	2,53,470	64,940	96,150	19,310	24,25,420	60,900	32,860	4,520	98,280	68,820
1899-1900	12,39,680	5,81,500	1,59,620	2,54,820	70,700	1,10,100	62,430	24,78,850	59,830	38,150	4,920	1,02,900	56,913
1900-01	13,41,300	5,48,340	1,62,100	2,84,340	77,980	84,330	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,353
1901-02	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,309	25,42,499	88,508	42,133	4,433	1,35,074	67,707
1902-03	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,263
1903-04	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,837
1904-05	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,622	28,30,406	90,165	33,152	5,535	1,28,852	56,991
1905-06	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,022	80,759	31,10,125	90,137	48,906	13,221	1,52,264	36,241
1906-07	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,783	50,475	30,12,622	73,908	35,381	7,046	1,16,335	29,766
1907-08	13,61,153	5,49,953	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,091

No. 11—C

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE for **BOMBAY,** *from 1883-84 to 1907-08*

	Pay of Superintendent	Establishment	Contingencies	Service Postage stamps	TOTAL
1883-84	15,200	26,760	5,720	2,160	49,840
1884-85	16,030	27,010	7,310	1,510	51,860
1885-86	15,710	26,470	5,830	1,520	49,530
1886-87	15,200	27,470	8,270	1,680	52,620
1887-88	12,040	25,320	8,210	1,080	46,650
1888-89	11,200	26,190	5,720	800	43,910
1889-90	11,200	26,800	600	850	39,450
1890-91	12,340	25,680	1,020	960	40,000
1891-92	12,730	26,170	3,120	800	42,820
1892-93	7,200	20,630	1,170	870	29,870
1893-94	7,200	20,850	1,510	700	30,260
1894-95	7,200	20,710	340	860	29,110
1895-96	7,490	20,930	500	700	29,620
1896-97	7,200	21,560	1,100	1,160	31,020
1897-98	7,200	20,450	2,210	750	30,610
1898-99	7,200	20,450	740	740	29,130
1899-1900	8,340	19,820	700	830	29,690
1900-01	7,200	20,728	1,176	850	29,954
1901-02	7,200	21,338	1,270	700	30,508
1902-03	7,509	20,677	991	777	29,954
1903-04	7,200	21,442	1,382	1,050	31,074
1904-05	7,200	21,145	954	700	29,999
1905-06	7,509	21,008	1,308	1,000	30,825
1906-07	8,300	46,953	1,057	700	57,010
1907-08	8,664	49,989	6,483	1,315	66,454

No. 12

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1883-84 to 1907-08*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
1883-84	8,87,600	4,23,320	13,10,920	15,760	9,860	1,280	26,900	12,84,020	900	18,600
1884-85	9,45,190	4,24,630	13,69,820	16,220	13,440	1,450	31,110	13,38,710	900	17,420
1885-86	9,47,120	4,23,450	13,70,570	16,510	18,290	1,250	36,050	13,34,520	940	23,190
1886-87	10,38,720	4,30,810	14,69,530	16,630	11,570	1,580	29,780	14,39,750	...	20,580
1887-88	10,82,370	4,51,490	15,33,860	14,730	12,470	1,900	29,100	15,04,760	...	23,590
1888-89	11,24,060	4,51,060	15,75,120	14,880	15,430	2,700	33,010	15,42,110	...	29,470
1889-90	11,55,210	4,51,560	16,06,770	13,870	14,090	2,930	30,890	15,75,880	...	22,700
1890-91	10,72,270	4,47,080	15,19,350	13,900	11,160	3,760	28,820	14,90,530	...	25,130
1891-92	12,18,880	4,76,140	16,95,020	14,910	11,210	3,860	29,980	16,65,040	...	21,660
1892-93	11,93,780	4,96,530	16,90,310	16,090	15,510	3,480	35,080	16,55,230	...	41,590
1893-94	12,26,350	5,25,790	17,52,140	16,710	14,100	3,980	34,790	17,17,350	...	54,790
1894-95	11,69,630	5,39,260	17,08,890	17,690	14,660	3,900	36,250	16,72,640	...	44,400
1895-96	11,97,460	5,21,850	17,19,310	17,120	23,060	3,920	44,100	16,75,210	...	46,190
1896-97	12,02,380	5,24,490	17,26,870	17,360	17,630	3,780	38,770	16,88,100	...	44,990
1897-98	11,12,240	4,86,680	15,98,920	16,390	14,790	3,440	34,620	15,64,300	...	40,330
1898-99	11,05,990	4,39,440	15,45,430	14,540	15,270	3,080	32,890	15,12,540	...	38,340
1899-1900	9,52,135	3,79,422	13,31,557	12,906	13,316	3,085	29,307	13,02,250	...	30,087
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	...	29,312
1901-02	10,93,829	4,63,977	15,57,806	20,902	16,372	3,269	40,543	15,17,263	...	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	...	16,951
1903-04	15,03,812	7,99,307	23,03,119	60,244	20,535	4,858	85,637	22,17,482	...	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	...	66,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	...	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	...	45,014
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	...	46,570

* Figures for Berar are included with effect from 1903-04

No. 12—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1883-84 to 1907-08*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
1883-84	8,49,910	34,800	2,890	...	8,87,600	1,500	6,310	630	8,440	3,500
1884-85	9,02,360	40,170	2,500	160	9,45,190	1,620	10,080	650	12,350	2,590
1885-86	9,00,960	43,670	2,350	140	9,47,120	1,660	9,990	530	12,180	4,360
1886-87	9,91,080	45,070	2,360	210	10,38,720	1,780	7,490	660	9,930	6,510
1887-88	10,33,210	45,830	3,330	...	10,82,370	...	8,020	940	8,960	7,170
1888-89	10,62,410	51,400	10,250	...	11,24,060	10	11,070	1,340	12,420	9,140
1889-90	10,85,390	58,970	10,850	...	11,55,210	20	10,200	1,180	11,400	7,940
1890-91	10,00,210	61,510	10,550	...	10,72,270	80	7,510	1,280	8,870	9,030
1891-92	11,52,900	53,890	12,090	...	12,18,880	140	8,950	910	10,000	7,590
1892-93	11,29,930	52,020	11,830	...	11,93,780	130	12,000	820	13,250	10,860
1893-94	11,56,710	58,190	11,450	...	12,26,350	110	8,560	880	9,550	15,130
1894-95	11,08,240	50,920	10,470	...	11,69,630	100	9,750	550	10,400	9,610
1895-96	11,42,030	45,610	9,820	...	11,97,460	110	16,970	540	17,620	9,000
1896-97	11,47,210	46,020	9,150	...	12,02,380	90	11,800	560	12,450	10,400
1897-98	10,61,240	43,170	7,830	...	11,12,240	100	8,860	520	9,480	9,630
1898-99	10,50,860	47,290	7,840	...	11,05,990	110	9,820	610	10,540	10,390
1899-1900	9,00,465	44,558	7,112	...	9,52,135	160	10,211	313	10,684	9,613
1900-01	8,69,882	35,104	5,789	...	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,809	...	10,93,829	1,417	12,800	370	14,587	10,332
1902-03	9,61,012	51,359	5,988	...	10,18,359	1,555	12,077	388	14,020	8,014
1903-04	14,66,535	88,717	6,930	1,630	15,03,812	24,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	...	15,55,081	12,540	21,385	337	34,262	16,898
1906-07	13,97,650	91,491	3,193	...	14,92,334	12,376	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	...	16,81,500	14,034	22,162	265	36,461	17,181

* Figures for Berar are included with effect from 1903-04

No. 12—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the **CENTRAL PROVINCES AND BERAR,*** *from 1883-84 to 1907-08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	3,66,890	...	20,180	22,830	40	50	13,330	4,23,320	14,260	3,550	650	18,460	15,100
1884-85	3,65,310	...	19,640	22,990	10	70	16,610	4,24,630	14,600	3,360	800	18,760	14,830
1885-86	3,77,550	...	17,090	24,420	10	...	4,380	4,23,450	14,850	8,310	710	23,870	18,830
1886-87	3,84,820	...	15,620	25,440	10	150	4,770	4,30,810	14,850	4,090	910	19,850	14,070
1887-88	3,99,190	...	16,870	30,590	10	...	4,830	4,51,490	14,730	4,450	960	20,140	16,420
1888-89	3,96,550	...	16,260	34,030	...	...	4,220	4,51,060	14,870	4,360	1,360	20,590	20,330
1889-90	4,02,490	...	12,720	28,510	...	...	7,840	4,51,560	13,860	3,890	1,740	19,490	14,760
1890-91	4,01,150	...	13,080	28,110	...	60	4,680	4,47,080	13,820	3,650	2,480	19,950	16,100
1891-92	4,22,770	...	14,640	29,050	60	...	8,720	4,76,140	14,770	2,260	2,950	19,980	14,070
1892-93	4,43,620	...	16,100	31,850	20	...	4,940	4,96,530	15,960	3,210	2,660	21,830	30,730
1893-94	4,75,130	...	13,260	31,740	70	60	5,530	5,25,790	16,600	5,540	3,100	25,240	39,660
1894-95	4,90,030	...	13,180	31,720	...	60	4,270	5,39,260	17,590	4,910	3,350	25,850	34,790
1895-96	4,73,590	...	11,370	31,870	20	90	4,910	5,21,850	17,010	6,090	3,380	26,480	37,190
1896-97	4,72,200	...	9,560	31,810	110	150	10,660	5,24,490	17,270	5,830	3,220	26,320	34,590
1897-98	4,41,020	...	8,700	32,360	10	140	4,450	4,86,680	16,290	5,930	2,920	25,140	30,700
1898-99	3,98,090	...	7,880	29,810	...	50	3,610	4,39,440	14,420	5,460	2,470	22,350	27,950
1899-1900	3,29,306	...	8,335	32,917	2	75	8,787	3,79,422	12,746	3,105	2,772	18,623	20,474
1900-01	3,47,137	...	10,695	39,401	...	...	3,500	4,00,733	16,204	6,515	2,450	25,169	22,275
1901-02	4,12,329	...	11,381	34,691	...	...	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03	3,90,162	...	11,275	35,812	...	13	5,515	4,42,777	20,050	3,440	3,060	26,550	8,937
1903-04	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	22,123
1904-05	7,64,835	618	33,555	64,299	5	46	9,121	8,72,479	40,182	8,882	4,986	54,050	48,696
1905-06	8,80,810	614	42,169	64,494	2	...	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07	8,45,052	155	44,468	...	...	13,467	...	9,03,142	37,558	5,398	11,799	54,755	26,004
1907-08	9,58,495	606	40,745	...	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389

* Figures for Berar are included with effect from 1903-04

No. 13

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **MADRAS,** *from 1883-84 to 1907-08*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1883-84	36,25,650	19,99,210	56,24,860	1,17,640	63,160	3,100	1,83,900	54,40,960	28,940	1,13,350
1884-85	35,22,380	21,27,050	56,49,430	1,21,170	82,420	3,030	2,06,620	54,42,810	34,420	1,36,140
1885-86	36,71,790	22,26,410	58,98,200	1,27,870	77,230	3,150	2,08,250	56,89,950	28,560	1,13,670
1886-87	36,30,180	21,91,510	58,21,690	1,27,210	74,550	2,990	2,04,750	56,16,940	33,030	1,40,310
1887-88	37,10,890	22,60,880	59,71,770	1,30,000	80,900	3,760	2,14,660	57,57,110	20,610	1,54,900
1888-89	38,05,390	23,30,210	61,35,600	1,33,600	79,240	6,610	2,19,450	59,16,150	18,470	1,21,850
1889-90	40,26,560	24,74,460	65,01,020	1,40,160	82,090	5,390	2,27,640	62,73,380	18,700	97,890
1890-91	39,35,080	25,09,790	64,44,870	1,42,220	80,370	2,410	2,25,000	62,19,870	18,950	98,860
1891-92	41,65,620	25,83,070	67,48,690	1,47,430	81,550	2,850	2,31,830	65,16,860	20,600	94,670
1892-93	45,43,460	28,10,200	73,53,660	1,62,830	92,860	3,170	2,58,860	70,94,800	22,380	1,55,680
1893-94	46,97,840	27,34,840	74,32,680	1,62,230	1,01,870	2,850	2,66,950	71,65,730	23,160	1,35,120
1894-95	50,69,060	28,03,600	78,72,660	1,68,790	1,23,180	2,820	2,94,790	75,77,870	23,510	1,49,690
1895-96	51,28,030	28,39,390	79,67,420	1,69,750	87,520	3,290	2,60,560	77,06,860	23,990	1,55,820
1896-97	51,90,500	27,50,400	79,40,900	1,66,230	1,00,070	4,020	2,70,320	76,70,580	24,066	1,26,610
1897-98	54,96,810	29,23,840	84,20,650	1,76,020	1,03,980	4,140	2,84,140	81,36,510	22,710	1,39,580
1898-99	54,95,490	27,71,120	82,66,610	1,68,360	1,10,450	4,480	2,83,290	79,83,320	24,150	1,12,560
1899-1900	55,75,290	27,66,640	83,41,930	1,52,360	98,170	3,640	2,54,170	80,87,760	22,390	1,18,567
1900-01	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	2,85,500	82,80,410	23,980	1,16,589
1901-02	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	2,86,595	84,02,673	23,224	1,26,443
1902-03	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	3,04,419	79,43,714	24,065	1,15,342
1903-04	52,92,396	31,66,937	84,59,333	1,97,411	1,00,242	2,034	2,99,687	81,59,646	24,594	1,30,724
1904-05	55,66,202	32,77,944	88,44,146	2,05,868	1,09,519	2,358	3,17,745	85,26,401	23,795	1,20,178
1905-06	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	3,38,507	89,13,153	23,367	1,38,352
1906-07	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,383	3,26,343	95,78,974	19,910	1,36,122
1907-08	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	4,97,747	99,92,616	23,248	1,38,033

No. 13—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **MADRAS**, *from 1883-84 to 1907-08*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	34,70,770	1,53,950	—	930	36,25,650	39,500	36,170	1,960	77,630	42,640
1884-85	33,52,260	1,68,070	—	2,050	35,22,380	38,990	52,890	1,920	93,800	45,680
1885-86	34,78,270	1,91,370	—	2,150	36,71,790	41,580	47,050	2,030	90,660	36,270
1886-87	34,45,620	1,84,330	—	230	36,30,180	40,130	45,610	1,910	87,650	32,600
1887-88	35,12,410	1,98,330	—	150	37,10,890	40,350	50,940	170	91,460	42,630
1888-89	35,97,070	2,08,130	—	190	38,05,390	41,370	46,080	4,130	91,580	41,080
1889-90	38,07,460	2,18,880	—	220	40,26,560	42,750	51,380	130	94,260	50,360
1890-91	37,23,490	2,11,270	—	320	39,35,080	42,150	46,280	150	88,580	44,710
1891-92	39,52,800	2,12,570	—	250	41,65,620	43,590	46,780	1,670	92,040	46,480
1892-93	42,31,190	3,12,080	—	190	45,43,460	60,670	53,110	1,970	1,05,750	94,230
1893-94	43,52,180	3,45,300	—	360	46,97,840	53,110	61,370	1,810	1,16,290	75,530
1894-95	46,91,810	3,76,940	—	310	50,69,060	57,140	53,010	1,820	1,11,970	80,090
1895-96	47,47,100	3,80,630	—	300	51,28,030	58,330	48,300	2,120	1,08,750	88,800
1896-97	48,13,680	3,76,470	—	350	51,90,500	58,200	61,330	2,630	1,22,160	72,170
1897-98	51,08,120	3,86,530	1,830	330	54,96,810	61,270	62,530	2,700	1,26,500	81,000
1898-99	50,94,180	3,84,390	16,580	340	54,95,490	61,870	66,840	2,980	1,31,690	63,340
1899-1900	51,84,480	3,90,280	330	200	55,75,290	62,420	57,290	2,430	1,22,140	73,909
1900-01	50,70,160	3,85,940	—	190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
1901-02	51,62,170	4,21,838	—	392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
1902-03	48,45,503	3,99,635	—	385	52,45,523	53,867	71,950	2,339	1,28,156	63,115
1903-04	48,81,354	4,10,756	—	286	52,92,396	54,364	61,996	1,901	1,18,261	72,951
1904-05	51,40,415	4,25,486	—	301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
1905-06	53,99,353	4,40,176	—	226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
1906-07	56,46,931	4,47,426	—	416	60,94,773	62,005	57,184	3,431	1,22,620	78,191
1907-08	59,58,991	4,82,469	—	258	64,41,718	65,305	60,913	78,361	2,04,579	78,464

No. 13—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **MADRAS**, *from 1883-84 to 1907-08*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1883-84	16,54,980	1,20,820	31,580	98,680	17,750	8,710	66,690	19,99,210	78,140	26,990	1,140	1,06,270	70,710
1884-85	17,89,040	1,18,570	27,730	1,02,040	18,250	10,950	60,470	21,27,050	82,180	29,530	1,110	1,12,820	90,460
1885-86	18,25,770	1,65,640	26,590	1,11,470	16,320	16,850	63,770	22,26,410	86,290	30,180	1,120	1,17,590	77,400
1886-87	18,43,320	1,12,940	26,740	1,19,480	23,890	10,290	54,850	21,91,510	87,080	28,940	1,080	1,17,100	1,07,710
1887-88	18,99,460	1,07,930	35,320	1,30,500	19,360	11,780	56,530	22,60,880	89,650	29,960	3,590	1,23,200	1,12,270
1888-89	19,58,470	1,14,950	31,320	1,39,060	22,370	15,020	49,020	23,30,210	92,230	33,160	2,480	1,27,870	80,770
1889-90	20,63,700	1,29,620	32,090	1,53,020	20,530	24,250	51,250	24,74,460	97,410	30,710	5,260	1,33,380	47,530
1890-91	21,08,440	1,30,250	24,470	1,61,420	18,980	11,920	54,310	25,09,790	1,00,070	34,090	2,260	1,36,420	54,150
1891-92	21,70,590	1,21,940	22,670	1,77,890	19,360	14,560	56,060	25,83,070	1,03,840	34,770	1,180	1,39,790	48,190
1892-93	23,65,180	1,31,020	26,470	1,87,710	16,720	17,670	65,430	28,10,200	1,12,160	39,750	1,200	1,53,110	61,450
1893-94	22,95,210	1,18,070	27,830	1,94,070	18,770	19,980	60,910	27,34,840	1,09,120	40,500	1,040	1,50,660	59,590
1894-95	23,15,890	1,41,930	30,360	2,11,100	20,820	24,100	59,400	28,03,600	1,11,650	70,170	1,000	1,82,820	69,600
1895-96	23,22,530	1,62,440	31,370	2,21,050	14,570	19,610	67,820	28,39,390	1,11,420	39,220	1,170	1,51,810	67,020
1896-97	22,55,280	1,33,990	29,330	2,29,940	16,660	20,030	65,170	27,50,400	1,08,030	38,740	1,390	1,48,160	54,440
1897-98	23,99,030	1,53,420	27,330	2,44,930	17,460	16,570	65,100	29,23,840	1,14,750	41,450	1,440	1,57,640	58,580
1898-99	22,65,420	1,42,610	25,910	2,40,860	14,210	18,600	63,510	27,71,120	1,06,490	43,610	1,500	1,51,600	49,220
1899-1900	22,16,540	1,38,090	23,140	2,49,560	14,450	19,980	1,04,880	27,66,640	89,940	40,880	1,210	1,32,030	44,658
1900-01	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,01,240	31,09,620	1,23,660	41,040	1,000	1,65,700	54,707
1901-02	25,14,735	1,73,631	30,255	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
1902-03	24,63,848	1,48,192	28,386	2,70,781	18,077	19,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
1903-04	25,74,538	1,59,503	31,755	2,99,541	19,297	27,703	54,600	31,66,937	1,43,047	38,246	133	1,81,426	57,773
1904-05	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,292	874	1,97,325	51,978
1905-06	28,20,514	2,37,501	43,494	2,03,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
1906-07	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
1907-08	32,69,845	1,86,112	39,393	3,50,000	27,678	33,013	1,42,604	40,48,645	1,64,207	62,228	66,733	2,93,168	59,569

STAMPS

No. 13—C

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE for **MADRAS,** *from 1883-84 to 1907-08*

	Pay of Superintendent	Establishment	Contingencies	Service Postage stamps	Total
1883-84	10,180	14,620	3,850	290	28,940
1884-85	16,150	13,420	4,540	310	34,420
1885-86	11,000	13,390	4,010	160	28,560
1886-87	14,270	13,200	5,350	210	33,030
1887-88	1,000	13,320	6,090	200	20,610
1888-89	...	13,280	4,890	300	18,470
1889-90	3,080	10,470	4,870	280	18,700
1890-91	3,480	10,230	5,030	210	18,950
1891-92	4,840	10,180	5,370	210	20,600
1892-93	6,700	10,330	5,160	190	22,380
1893-94	7,200	10,350	5,460	150	23,160
1894-95	7,200	10,230	5,860	220	23,510
1895-96	7,200	10,310	6,270	210	23,990
1896-97	7,200	10,290	6,380	190	24,060
1897-98	6,100	10,010	6,410	190	22,710
1898-99	7,420	10,110	6,450	170	24,150
1899-1900	6,360	10,570	5,210	250	22,390
1900-01	7,650	10,540	5,570	220	23,980
1901-02	7,074	10,556	5,365	229	23,224
1902-03	6,626	10,480	6,781	178	24,065
1903-04	7,200	10,447	6,760	187	24,594
1904-05	6,128	10,725	6,717	225	23,795
1905-06	6,000	10,692	6,449	226	23,367
1906-07	6,863	10,528	2,145	374	19,910
1907-08	9,006	10,930	2,864	448	23,248

EXCISE

[TABLES 1 TO 14, PAGES 104 TO 137]

(Compiled from special official returns)

During the ten years ending with 1907-08 the net receipts from the excise duties increased from R5,47,70,443 to R8,89,94,818, the increase being at the rate of 62 per cent. The receipts from opium (consumed in India, not exported) rose from R1,00,06,615 to R1,51,85,697, being at the rate of 52 per cent. The chief increase occurred in the net receipts from liquors and from drugs other than opium (including miscellaneous receipts), which rose from R4,47,63,828 to R7,38,09,121, the increase being at the rate of 65 per cent. This large increase is due, not merely to the expansion of consumption, but also to the imposition of progressively higher rates of duty and the increasingly effective control of the excise administration.

Madras contributes the largest proportion of the liquor revenue, about 31 per cent, Bombay and Bengal contributing 20 and 17 per cent respectively.

The revenue from drugs (excluding opium) has risen in the ten years from R53,08,874 to R88,49,498, the increase being at the rate of 67 per cent.

The sources of the excise revenue, and the gross revenue obtained from each in 1907-08, are :

	R
Spirits	6,87,37,060
Beer	6,37,050
Opium	1,51,85,697
Intoxicating drugs, other than opium	88,49,498
Miscellaneous	2,71,409

The incidence in 1907-08 of excise taxation per head of the population (according to the census of 1901) is :

	a.	p.
Bombay	14	1·92
Burma	13	7·04
Central Provinces and Berar	10	4·53
Madras	9	7·93
Bengal	5	4·65
Eastern Bengal and Assam	3	6·79
Panjab	3	0·07
United Provinces of Agra and Oudh	2	11·97
North-West Frontier Province	1	11·46

The incidence per head in all British India was 6 annas.

Of the excise revenue of Bengal 23 per cent was obtained in Calcutta. The cities of Bombay and Madras yielded 9 and 8 per cent respectively of the revenue of those provinces :

Below are stated the rates of excise duty on liquors, opium, and other drugs levied in each province during 1907-08 :

BURMA—

Country spirit—

Contract Distillery system—

40° under proof from R1-8-0 to R3 per gallon

60° „ „ „ R1-0-0 to R2 „

Other spirits (excised at the same rate as imported spirit) R7 per proof gallon

Beer two annas per gallon

Opium—

Government excise opium, R40 to R75 per ser

Foreign opium, R23 to R24 per ser

EASTERN BENGAL AND ASSAM—

Rum, R7 per proof gallon

Country spirit, R2-8 to R4 per proof gallon

Ganja, R11 per ser

Charas, R12 per ser

Opium, R20-8 to R28-8 per ser

Bhang, 8 annas per ser

BENGAL—

Rum, R7 per proof gallon

Country spirit, from R1-14-0 to R5-10-0 per proof gallon

Beer, two annas per gallon

Ganja, whether chur, round, or flat—

In Bengal and Bihar . . R11 per ser

„ Orissa, except Sambalpur . R9 „

„ Sambalpur . . . . R5 „

Charas, R12 per ser

Bhang, 8 annas per ser, except in certain districts near Calcutta, where it is 12 annas, and in Sambalpur, where it is R1

Opium, R8-8 to R26-8 per ser

UNITED PROVINCES OF AGRA AND OUDH—

Rum, R7 per proof gallon

Country spirit—

	Towns of Cawnpore, Dehra, and the Act XX town of Rajpur in the Dehra Dun District	Towns of Saharanpur, Meerut, Agra, Farukhabad, Fatehgarh, Moradabad, Shahjahanpur, Benares, Mirzapur, Gorakhpur, Bareilly, Allahabad, Lucknow and Fyzabad	Town of Jaunpur
	R	R	R
Per gallon 25° U. P.	3	2⅝	2¼
Per gallon 50° U. P.	2	1¾	1½

	The Act XX town of Kalsi and the cantonment of Chakrata in the Banda District, Dehra Dun District, and the trans-Tapti tract of the Basti District and in the Kumaun Division	Any other locality in which the distillery system is in force in the Meerut, Agra, Rohilkhand, Allahabad, Lucknow and Fyzabad Divisions	*Any other locality* in which the distillery system is in force in the Benares and Gorakhpur Divisions
	As.	R	R
Per gallon 25° U. P.	12	2¼	1⅞
Per gallon 50° U. P.	8	1¾	1½

Beer, two annas per gallon

Ganja, *Baluchar* or Bengal ganja, R11 per ser ; *Pathar* ganja, R5 per ser

Charas, R6 per ser in Almora and Garhwal and R8 per ser elsewhere

Bhang— { Acreage duty (in Farukhabad) R8 per acre
{ Transport duty R4 per maund

Opium, R7-8, R8-8, and R9-8 per ser

135387

EXCISE—*continued*

PANJAB—

Spirit removed from a licensed distillery—

Coloured rum :

Brandy, Whisky, Gin } when prepared from a cane or malt spirit basis R7 per gallon

Spirits not included in above category, R4 per gallon

Beer, two annas per gallon

Charas, R8 per ser

Bhang { Acreage duty (in Dera Ghazi Khan), R4 per acre; Import and transport duties, R4 per maund with a minimum of R1

Opium—

Locally produced opium, acreage duty in the six opium-producing districts at R2 per acre and elsewhere at R4

Foreign and Hill States opium, R2 per ser

Government excise opium from Ghazipur—The cost price is R8-8 per ser and the selling price R17 per ser in all districts. The difference though actually a duty is classified in accounts as a gain on sale-proceeds

Malwa opium, R4 per ser

NORTH-WEST FRONTIER PROVINCE—

Country spirit, from R2 to R4 per gallon according to strength

Charas, R8 per ser

Bhang, import and transport duties R4 per maund

Opium—

Foreign (Afghan) opium, R2 per ser

Government excise opium, R8¼ per ser

CENTRAL PROVINCES—

Country spirit—

Areas under the Contract Supply system—Mohwa or molasses spirit—

25° under proof from R0-11-3 to R3-12-0 per gallon
45° „ „ „ R0-8-3 to R2-12-0 „
60° „ „ „ R0-6-0 to R2-0-0 „

Areas under the Sadar Distillery system, 1½ anna to 4 annas per ser on the Mohwa used in distillation

Beer, two annas per gallon

Ganja, R5 per ser

Charas, R8 per ser

Bhang, R2 per ser

Opium, R15 per ser

BERAR—

Under Contract Supply system—Mohwa or molasses spirit—

25° under proof from R1-6-6 to R2-5-6 per gallon
45° „ „ „ R1-0-6 to R1-11-6 „
60° „ „ „ R0-12-0 to R1-4-0 „

Ganja, R5 per ser

Bhang, R2 per ser

Opium, R15 per ser

Charas, R8 per ser

BOMBAY—

Rum, R7 per proof gallon

Country spirit—

District Monopoly system—Mohwa or molasses spirit—

25° under proof R0-12-0 per gallon
60° „ „ annas 6 „

Contract Distillery and separate shop system—Mohwa or molasses spirit—

25° under proof from R0-12-0 to R4-0-0 per gallon
40° „ „ „ R2-9-0 to R3-0-0 „
60° „ „ „ R0-6-0 to R2-2-0 „

BOMBAY—*continued*

Country spirit—*continued*

Free Supply system—

Mohwa or molasses spirit, R5-0-0 per proof gallon

Toddy spirit—

25° under proof R2-13-6 per gallon
60° „ R1-6-9 „

Special system—Southern Coast district (including Thana)—

Mohwa or molasses spirit—

25° under proof from R1-12-0 to R3-8-0 per gallon
40° „ R1-6-0 per gallon
60° „ from R0-14-0 to R1-12-0 per gallon

Toddy spirit—

25° under proof from R0-10-4 to R2-13-6 per gallon
40° „ R0-8-3 per gallon
60° „ from R0-5-2 to R1-5-9 per gallon

In Sind—

Liquor imported from Uran in the Kolaba district of Bombay, R3 and R5 per gallon according to strength

Liquor locally manufactured in Kotri, Karachi district, R2-10-0 and R5 per gallon according to strength

Beer, two annas per gallon

Ganja, R5 per ser

Charas, R8 per ser

Bhang, R1 per ser

Opium, Malwa, R10 per ser

MADRAS—

Rum, R7 per proof gallon

Country spirit, R5-0-0 per proof gallon in seventeen districts. Special rates for particular localities, R0-15-0, R1-14-0, R3-2-0, R4-6-0, R5-10-0 and R6-4-0 per proof gallon (from 1st April 1908)

Beer, two annas per gallon

Ganja, R5 per ser (from 1st April 1906)

Charas, R8 per ser (from 1st April 1907)

Bhang, R1 per ser (from 1st April 1906)

Opium, Bengal, R11-8-0 to R12-8-0 per ser

COORG—

Country spirit—20° under proof R3-13-1 per gallon on actual issue

Beer, annas 2 per gallon

Ganja, R5-0-0 per ser

Opium, R20-0-0 per ser

AJMER-MERWARA—

Country spirit, from R1¼ to R2½ per gallon according to strength

Ganja, R5 per ser

Charas, R8 „

Bhang, R5 per maund

Opium, R4 per ser both on Malwa opium and on opium produced or manufactured locally

BRITISH BALUCHISTAN—

Beer, two annas per gallon

Ganja { R5 per ser on imports from other British provinces; R10 per ser on imports from Foreign territory

Charas { R320 per maund on imports from other British provinces; R640 per maund on imports from Foreign territory

Bhang { R4 per maund on imports from other British provinces; R8 per maund on imports from Foreign territory

EXCISE—*concluded*

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Panjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had hitherto been omitted from the head "India, general."

Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for these provinces have now been revised and receipts on account of license fees for *tari* are shown under the head of " spirits " and those for opium license fees under the head of "opium." The revision has been carried out from the year 1878-79, except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

The tables which follow have been restricted to twenty-five years. For figures for the years prior to 1883-84, the 1st issue of Statistics of British India—Part IV(*b*) Finance and Revenue—may be referred to.

EXCISE

No. 1

RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1883-84 to 1907-08.

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1883–84 . .	2,60,45,421	..	38,42,637	54,528	85,84,518	3,85,27,104	2,99,42,586	8,65,974	2,90,76,612	85,84,518	3,76,61,130
1884–85 . .	2,55,08,237	..	38,85,109	83,848	85,68,793	3,80,45,987	2,94,77,194	9,85,985	2,84,91,209	85,68,793	3,70,60,002
1885–86 . .	2,70,24,289	..	39,24,443	1,68,762	87,03,037	3,98,20,531	3,11,17,494	11,90,469	2,99,27,025	87,03,037	3,86,30,062
1886–87 . .	2,83,95,943	5,070	41,80,366	1,23,010	89,06,867	4,16,11,256	3,27,04,389	12,18,073	3,14,86,316	89,06,867	4,03,93,183
1887–88 . .	2,97,75,181	2,850	43,47,303	48,529	90,89,928	4,32,63,791	3,41,73,863	12,95,755	3,28,78,108	90,89,928	4,19,68,036
1888–89 . .	3,28,38,199	6,830	41,85,804	66,955	94,88,033	4,65,35,821	3,70,47,788	13,61,551	3,56,86,237	94,88,033	4,51,74,270
1889–90 . .	3,44,73,780	10,380	41,21,593	94,085	97,52,840	4,84,52,681	3,86,99,841	15,12,541	3,71,87,300	97,52,840	4,69,40,140
1890–91 . .	3,49,43,314	43,747	42,02,305	94,819	99,38,560	4,92,12,736	3,92,74,176	17,49,806	3,75,24,370	99,38,560	4,74,62,930
1891–92 . .	3,64,09,488	68,939	43,35,957	82,950	99,99,936	5,08,97,270	4,08,97,334	19,15,055	3,89,82,279	99,99,936	4,89,82,215
1892–93 . .	3,74,87,993	84,359	43,65,255	82,262	1,01,67,978	5,21,87,847	4,20,19,869	20,35,572	3,99,84,297	1,01,67,978	5,01,52,275
1893–94 . .	3,88,02,033	91,068	46,27,121	85,893	99,11,680	5,35,67,795	4,36,56,115	19,95,430	4,16,60,685	99,11,680	5,15,72,365
1894–95 . .	3,99,58,712	1,36,095	46,79,331	93,934	98,46,685	5,47,14,757	4,48,68,072	19,96,249	4,28,71,823	98,46,685	5,27,18,508
1895–96 . .	4,12,71,401	1,54,581	49,03,027	1,11,612	1,00,96,037	5,65,36,608	4,64,40,571	21,17,171	4,43,23,400	1,00,96,037	5,44,19,437
1896–97 . .	4,03,36,566	1,58,048	48,46,041	1,41,819	99,40,275	5,54,22,749	4,54,82,474	21,65,122	4,33,17,352	99,40,275	5,32,57,627
1897–98 . .	3,98,09,711	1,68,281	49,47,739	1,71,130	98,10,577	5,49,07,438	4,50,96,861	24,85,872	4,26,10,989	98,10,577	5,24,21,566
1898–99 . .	4,13,97,758	3,75,890	53,08,874	1,80,942	1,00,06,615	5,72,69,989	4,72,63,374	24,99,546	4,47,63,828	1,00,06,615	5,47,70,443
1899–1900 . .	4,13,34,011	3,06,015	55,60,201	1,58,925	1,01,81,048	5,75,40,200	4,73,59,152	24,35,611	4,48,93,541	1,01,81,048	5,50,74,589
1900–01 . .	4,23,45,156	4,62,263	59,13,390	1,59,937	1,03,17,621	5,91,98,376	4,88,80,755	25,23,808	4,63,56,947	1,03,17,621	5,66,74,568
1901–02 .	4,47,21,777	4,57,741	61,83,873	1,66,845	1,01,57,610	6,16,87,846	5,15,30,236	25,26,288	4,90,03,948	1,01,57,610	5,91,61,558
1902–03 . .	4,76,91,766	5,33,209	66,85,846	1,61,607	1,03,17,526	6,53,89,954	5,50,72,428	28,76,970	5,21,95,458	1,03,17,526	6,30,12,984
1903–04 . .	5,42,06,254	5,82,506	72,89,683	2,46,933	1,26,81,626	7,49,57,002	6,22,75,376	32,78,336	5,89,97,040	1,26,81,626	7,16,78,666
1904–05 . .	5,70,61,069	5,84,154	68,03,094	2,39,100	1,29,93,733	7,76,81,150	6,46,87,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905–06 . .	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	8,53,37,424	7,16,82,990	38,83,446	6,77,99,544	1,36,54,434	8,14,53,978
1906–07 . .	6,48,15,118	5,66,395	88,13,689	2,66,923	1,39,94,572	8,84,56,697	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907–08 . .	6,87,37,060	6,37,050	88,49,498	2,71,409	1,51,85,697	9,36,80,714	7,84,95,017	46,85,896	7,38,09,121	1,51,85,697	8,89,94,818

NOTE.—Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for the United Provinces in Tables Nos. 1, 1—A, 2, 2—A, 3, 3—A, 8—A, 8—B and 14 have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out, except in the case of Allahabad, where the receipts prior to 1901-02 are not available

No. 1—A

RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PRESIDENCIES and PROVINCES, in each official year from 1883-84 to 1907-08

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1883–84	36,41,343	..	3,22,197	20,856	9,18,625	49,03,021	39,84,396	2,92,980	36,91,416	9,18,625	46,10,041
1884–85	30,91,514	..	3,44,910	25,326	8,70,300	43,32,050	34,61,750	3,28,778	31,32,972	8,70,300	40,03,272
1885–86	29,65,041	..	3,43,014	33,191	8,81,813	42,22,559	33,41,246	3,60,110	29,81,136	8,81,313	38,62,449
1886–87	35,98,382	..	3,61,071	39,265	9,65,673	49,64,391	39,98,718	2,93,967	37,04,751	9,65,673	46,70,424
1887–88	35,21,072	..	4,09,651	24,691	10,10,028	49,65,442	39,55,414	2,03,974	37,51,440	10,10,028	47,61,468
1888–89	38,51,893	..	4,20,424	25,736	10,63,347	53,61,400	42,98,053	1,89,329	41,08,724	10,63,347	51,72,071
1889–90	46,01,647	..	4,04,560	21,747	10,93,586	61,21,540	50,27,954	2,36,348	47,91,606	10,93,586	58 85,192
1890–91	44,00,405	2,360	4,21,857	25,281	10,92,447	59,42,350	48,49,903	2,41,383	46,08,520	10,92,447	57,00,967
1891–92	45,87,468	..	4,19,990	22,683	11,61,410	61,91,551	50,30,141	2,88,220	47,41,921	11,61,410	59,03,331
1892–93	49,81,619	7,306	4,53,908	18,537	12,31,106	66,92,476	54,61,370	2,95,518	51,65,852	12,31,106	63,96,958
1893–94	48,53,521	3,568	4,54,612	18,733	9,66,464	62,96,898	53,30,434	3,02,584	50,27,850	9,66,464	59,94,314
1894–95	49,06,742	4,304	4,70,560	20,847	11,24,434	65,26,887	54,02,453	2,86,174	51,16,279	11,24,434	63,40,713
1895–96	51,94,481	4,488	5,14,920	22,901	12,34,764	69,71,554	57,36,790	2,87,190	54,49,600	12,34,764	66,84,364
1896–97	51,41,642	3,898	5,06,571	26,047	12,97,845	69,76,003	56,78,158	2,91,093	53,87,065	12,97,845	66,84,910
1897–98	49,33,440	16,377	5,34,766	35,421	12,81,467	68,01,471	55,20,004	2,99,294	52,20,710	12,81,467	65,02,177
1898–99	51,80,748	30,752	5,36,096	22,512	13,12,694	70,82,802	57,70,108	2,99,688	54,70,420	13,12,694	67,83,114
1899–1900	55,28,845	24,430	5,98,426	17,700	14,02,473	75,71,874	61,69,401	3,02,301	58,67,100	14,02,473	72,69,573
1900–01	57,35,862	26,020	6,47,880	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901–02	59,13,155	29,901	7,25,124	21,428	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902–03	62,08,706	25,926	7,63,997	14,858	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903–04	68,33,346	26,916	8,46,851	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904–05	72,93,264	29,509	9,44,593	12,023	13,78,320	96,57,709	82,79,389	4,55,490	78,23,899	13,78,320	92,02,219
1905–06	73,35,398	32,243	11,56,961	27,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,93,468
1906–07	73,80,682	29,800	9,31,756	28,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,850	15,05,744	94,71,594
1907–08	80,01,984	26,118	9,57,259	26,811	17,49,454	1,07,61,626	90,12,172	4,88,373	85,23,799	17,49,454	1,02,73,253

EXCISE

No. 2

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95
RECEIPTS*—												
Spirits—												
1 India, General†	3,65,810	4,92,030	4,93,450	4,82,440	5,99,940	4,75,700	5,67,080	5,47,610	6,10,870	6,22,540	4,48,163	5,06,133
2 Burma	7,21,320	7,70,310	7,15,560	8,24,490	9,44,590	11,15,150	20,96,750	19,81,590	22,17,910	24,96,300	21,25,250	19,52,470
3 E. B. and Assam	2,28,290	2,63,010	2,74,980	2,72,780	2,45,850	2,85,450	3,21,180	3,85,460	3,96,070	4,09,960	4,32,500	4,63,660
4 Bengal	63,85,210	60,15,720	56,15,200	59,76,350	64,56,200	63,88,820	60,81,030	59,76,080	65,30,610	69,42,950	72,84,600	76,55,900
5 United Provinces:												
Agra	27,51,539	26,06,865	29,67,340	29,56,687	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,78,704	30,59,748	30,39,823
Oudh	12,86,642	12,97,702	14,29,139	13,11,756	12,77,895	12,93,339	10,92,877	10,00,463	11,20,935	12,61,029	12,45,302	10,22,406
6 Panjab	7,72,290	7,97,790	7,93,750	8,33,230	8,76,630	9,24,880	10,09,030	11,16,910	11,61,970	11,63,590	12,51,870	13,46,520
7 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
8 Bombay	57,15,660	46,71,350	52,15,320	57,19,830	59,59,590	81,51,010	81,94,320	83,87,510	86,50,130	87,98,040	92,24,800	94,73,560
9 Central Provinces	14,87,760	15,80,870	15,85,880	16,23,990	14,45,900	15,23,330	16,06,380	17,05,300	17,86,950	17,42,250	17,40,520	17,36,260
10 Madras	63,30,910	70,12,590	79,33,070	83,94,390	90,70,070	97,75,870	1,07,26,910	1,12,26,350	1,13,04,050	1,12,77,630	1,19,89,280	1,27,62,040
TOTAL	2,60,45,421	2,55,08,237	2,70,24,289	2,83,95,943	2,97,75,181	3,28,38,199	3,44,73,783	3,49,43,314	3,64,09,488	3,74,87,993	3,88,02,033	3,99,58,712
Beer—												
11 India, General	..	..	..	..	..	..	..	5,710	10,800	10,340	6,050	21,100
12 Burma	..	..	..	..	..	..	..	..	..	..	..	..
13 E. B. and Assam	..	..	..	..	..	..	..	..	..	..	..	..
14 Bengal	..	..	..	..	..	..	..	70	170	190	220	540
15 United Provinces:												
Agra	..	..	..	..	..	..	..	6,197	4,379	10,463	4,600	6,361
Oudh	..	..	..	..	..	..	..	2,360	..	7,806	3,568	3,634
16 Panjab	..	..	..	..	..	..	..	12,940	11,430	7,680	6,010	6,380
17 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
18 Bombay	..	..	..	..	..	..	..	4,420	23,440	36,080	48,510	46,110
19 Central Provinces	..	..	..	..	..	..	..	..	..	..	..	..
20 Madras	..	..	..	5,070	2,350	6,830	10,380	12,950	18,720	12,300	22,110	51,970
TOTAL	..	..	..	5,070	2,350	6,830	10,380	43,747	68,939	84,359	91,068	1,36,095
Drugs—other than Opium—												
21 India, General	15,220	14,720	13,510	30,940	13,870	46,220	30,510	39,420	47,440	41,540	36,856	82,521
22 Burma	..	..	..	..	..	..	..	..	..	..	..	..
23 E. B. and Assam	2,43,990	2,53,820	2,33,870	2,56,490	2,29,370	2,46,110	2,58,340	2,87,290	22,96,620	3,07,240	3,37,730	3,00,470
24 Bengal	21,28,390	21,45,510	21,02,630	22,31,430	24,14,780	24,87,870	24,26,410	24,82,790	4,72,240	25,61,430	27,06,490	26,85,210
25 United Provinces:												
Agra	4,38,356	4,40,116	4,55,548	5,00,358	4,69,181	5,19,544	5,34,557	5,15,510	5,16,314	5,17,344	5,41,873	5,72,584
Oudh	1,15,001	1,09,163	1,47,625	1,70,248	1,79,252	1,88,960	1,96,796	1,76,705	1,95,773	2,03,811	2,03,552	2,24,886
26 Panjab	1,44,640	1,46,810	1,48,820	1,54,820	1,47,570	1,47,050	1,54,880	1,55,690	1,57,300	1,70,860	1,79,550	1,81,740
27 N. W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
28 Bombay	6,23,660	6,08,120	6,25,190	6,19,720	6,92,920	2,91,860	3,10,300	3,12,600	3,59,460	2,52,110	3,31,640	3,61,910
29 Central Provinces	1,33,380	1,67,050	1,97,450	2,16,360	2,00,360	2,08,190	2,09,740	2,22,270	2,35,820	2,62,190	2,78,130	2,65,360
30 Madras	..	..	..	..	..	..	..	10,030	54,990	48,730	61,300	54,650
TOTAL	38,42,637	38,85,109	39,24,443	41,80,366	43,47,303	41,35,804	41,21,593	42,02,305	43,35,957	43,65,255	46,77,121	46,79,331
Miscellaneous Receipts—												
31 India, General	..	..	50	39	..	4,678	5,740	4,920	4,020	5,640	5,700	5,750
32 Burma	16,670	6,970	17,830	11,320	2,830	1,110	10,010	6,450	1,440	1,330	2,170	1,590
33 E. B. and Assam	340	820	330	300	280	380	510	710	630	630	530	550
34 Bengal	4,070	3,790	5,770	9,230	6,060	4,130	6,430	6,670	7,970	10,410	11,680	12,470
35 United Provinces:												
Agra	5,037	1,892	2,317	2,933	12,176	22,104	29,779	13,808	7,253	6,740	1,167	1,211
Oudh	861	1,016	1,715	1,387	1,163	621	766	552	677	752	706	693
36 Panjab	..	..	..	..	..	..	..	..	..	..	..	..
37 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
38 Bombay‡	..	..	..	..	..	..	..	..	..	..	..	..
39 Central Provinces	4,220	9,850	4,040	7,120	12,690	22,010	25,310	21,590	21,220	20,926	23,750	28,320
40 Madras	23,330	60,010	1,36,710	90,690	13,330	11,930	24,540	30,110	38,840	35,840	40,190	45,350
TOTAL	54,528	83,848	1,68,762	1,23,010	48,529	66,955	94,085	84,810	82,950	82,262	85,893	98,934
TOTAL RECEIPTS	2,99,42,586	2,94,77,194	3,11,17,494	3,27,04,389	3,41,73,863	3,70,47,788	3,86,99,841	3,92,74,176	4,08,97,334	4,20,19,869	4,36,56,115	4,48,68,072
CHARGES—												
41 India, General	14,580	11,440	15,820	27,850	39,790	38,200	42,830	39,500	43,570	43,680	12,083	14,214
42 Burma	20,440	35,220	67,890	1,35,890	84,170	40,740	34,040	38,440	55,750	69,780	1,12,480	1,34,410
43 E. B. and Assam	16,430	18,800	11,680	5,160	10,630	9,110	8,930	25,810	13,570	27,640	19,450	14,730
44 Bengal	2,55,690	2,92,030	3,07,940	3,75,250	4,22,600	4,32,760	5,31,380	6,47,110	6,67,790	6,53,710	6,47,700	6,37,860
45 United Provinces:												
Agra	52,362	39,809	46,527	46,564	46,022	50,179	49,703	48,165	76,388	1,47,999	1,02,526	89,989
Oudh	6,182	5,876	6,892	6,549	7,223	7,562	7,408	7,951	26,807	43,803	30,981	33,406
46 Panjab	57,650	56,810	56,650	54,100	55,560	52,250	63,480	71,750	65,300	68,010	75,000	56,940
47 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
48 Bombay	1,94,630	2,41,360	2,61,200	2,55,860	2,97,970	3,27,690	3,34,900	3,45,600	3,50,000	3,36,030	3,49,030	3,45,200
49 Central Provinces	48,540	57,880	62,660	70,220	71,750	74,440	56,990	54,940	56,200	59,750	44,740	54,630
50 Madras	1,99,470	2,26,760	3,53,210	2,40,880	2,69,040	3,28,620	3,82,790	4,70,540	5,66,180	5,35,170	6,01,440	6,15,870
TOTAL	8,65,974	9,35,985	11,90,469	12,18,073	12,95,755	13,61,551	15,12,541	17,49,808	19,15,055	20,35,572	19,95,430	19,96,249
NET RECEIPTS—												
51 India, General	3,66,450	4,95,310	4,91,190	4,85,560	5,88,020	4,88,390	5,60,500	5,52,450	6,19,660	6,26,040	4,78,636	5,30,190
52 Burma	7,17,550	7,42,060	6,65,500	7,00,120	8,63,250	10,75,520	20,72,720	19,55,310	21,74,400	24,38,190	20,20,990	18,40,750
53 E. B. and Assam	4,56,190	4,98,350	4,97,500	5,24,410	4,64,870	5,22,820	5,71,100	6,47,650	6,79,750	6,99,790	7,51,310	7,49,890
54 Bengal	82,61,980	78,72,990	74,15,660	78,41,760	84,54,440	84,48,060	79,82,550	78,18,500	83,43,200	88,61,270	93,55,290	97,16,260
55 United Provinces:												
Agra	31,42,570	30,08,564	33,78,678	34,13,414	33,33,851	33,96,119	32,83,359	31,03,397	30,87,551	31,60,252	35,04,862	35,29,996
Oudh	13,96,322	14,02,005	15,71,587	14,76,842	14,51,087	14,75,358	12,88,031	11,72,129	12,91,078	14,29,095	14,22,147	12,18,213
56 Panjab	8,59,280	8,87,590	8,85,720	9,33,950	9,68,640	10,19,680	11,00,430	12,18,790	12,65,400	12,74,120	13,62,430	14,78,700
57 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
58 Bombay	61,44,680	50,38,110	55,79,910	60,83,690	63,54,540	81,15,180	81,69,630	83,58,030	86,83,030	87,50,200	92,55,920	95,36,380
59 Central Provinces	15,76,820	16,99,890	17,24,710	17,77,250	15,87,200	16,79,090	17,84,440	18,94,229	19,87,790	19,65,610	19,97,660	19,78,310
60 Madras	61,54,770	68,45,840	77,16,570	82,49,320	88,17,210	94,66,010	1,03,79,040	1,08,08,000	1,08,56,420	1,07,69,330	1,15,11,440	1,22,98,140
TOTAL	2,90,76,612	2,84,91,209	2,99,27,025	3,14,86,316	3,28,78,108	3,56,86,237	3,71,87,300	3,75,24,370	3,99,82,279	3,99,84,297	4,16,60,685	4,28,71,823

* From license fee, duty and other items
† See note at foot of table No. 4
‡ See note at foot of table No. 11

OPIUM), in the several PROVINCES in INDIA, in each official year from 1883-84 to 1907-08

1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	
5,15,685	5,02,860	4,54,519	4,94,087	4,93,605	3,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	1
19,90,560	20,38,020	20,98,550	24,02,920	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,184	2
5,26,030	5,79,160	5,74,170	6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	3
91,30,540	82,48,430	76,72,540	81,94,746	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	4
28,46,493	28,08,147	26,24,188	31,91,687	33,86,712	35,62,411	39,89,885	44,80,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	5
9,29,533	5,79,629	8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,120	
14,22,460	14,12,520	15,27,866	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,35,842	20,75,681	25,63,696	25,90,846	27,60,252	6
..	..	..	..	..	..	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	7
99,95,740	94,10,270	93,15,480	98,46,220	91,04,461	88,68,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	8
15,17,550	13,51,940	10,59,380	12,18,880	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,267	9
1,84,05,810	1,39,05,590	1,36,51,260	1,26,67,690	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,68,63,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	10
4,12,71,401	4,03,36,566	3,98,69,711	4,13,97,758	4,13,34,013	4,23,45,156	4,47,21,777	4,76,91,766	5,42,06,254	5,70,61,069	6,19,82,966	6,48,15,118	6,87,37,066	
..	..	..	..	..	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	11
23,360	29,940	22,600	24,800	25,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	12
..	..	..	..	..	..	..	..	..	..	..	..	..	13
480	510	720	5,440	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	14
3,533	11,050	27,414	55,274	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	15
4,478	3,898	16,377	30,752	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	
8,360	6,660	4,310	1,42,190	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	16
..	..	..	..	..	..	..	..	..	..	..	..	..	17
44,500	41,700	34,750	43,920	42,940	28,298	45,188	38,674	34,493	31,027	22,114	13,363	15,190	18
..	..	..	5,804	18,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	19
64,829	64,290	62,110	67,620	37,560	58,620	48,730	86,026	1,13,216	97,705	1,53,387	1,31,361	2,39,402	20
1,54,531	1,58,048	1,68,281	3,75,800	3,06,015	4,62,263	4,57,741	5,33,209	5,82,506	5,84,154	5,94,529	5,66,395	6,87,050	
35,752	39,206	38,935	36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	21
10	10	10	10	40	18	23	23	20	38	82	105	124	22
3,36,150	3,53,130	3,61,540	3,77,710	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	23
28,67,700	28,18,170	27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	24
5,79,001	5,53,749	6,48,125	7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,979	25
2,08,284	1,78,236	2,24,509	2,70,244	2,97,049	5,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,058	
1,81,310	2,11,780	2,40,280	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	26
..	..	..	..	..	..	36,406	38,107	50,690	41,683	55,590	65,310	62,710	27
3,88,320	4,30,470	4,57,566	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	28
2,46,000	1,89,720	1,65,160	1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,09,220	4,49,621	4,29,135	29
61,500	71,620	68,870	1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184	3,87,235	4,42,699	4,75,205	4,90,256	30
49,03,027	48,46,041	49,47,739	53,08,874	55,60,201	59,13,399	61,83,873	66,85,846	72,39,683	68,03,094	88,13,435	88,13,689	88,49,498	
5,880	5,880	5,880	6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	
5,860	25,980	60,730	63,310	43,850	42,033	50,575	50,207	54,015	62,700	84,414	53,220	42,576	3
610	350	740	560	909	854	585	692	1,039	962	17,533	15,752	16,490	33
13,840	17,850	13,240	1,140	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23 572	34
1,235	794	2,168	1,148	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	35
1,287	595	522	644	695	815	872	866	1,012	1,094	1,220	1,677	1,602	
..	2,040	1,750	2,920	1,465	896	800	571	1,123	388	640	740	650	36
..	..	..	..	..	..	105	59	33	10	44	108	33	37
..	..	..	..	..	..	..	..	67,884	71,910	79,751	73,092	79,490	38
..	..	..	..	..	..	..	..	4,580	3,900	5,610	7,686	19,692	39
25,420	19,760	19,550	21,020	22,896	19,053	23,742	22,274	64,242	71,699	72,786	77,377	80,316	79,054	40
57,530	68,060	66,450	69,730	60,250	71,030	64,225	64,242						
1,11,612	1,41,819	1,71,130	1,80,942	1,58,925	1,59,937	1,66,84	1,61,607	2,46,933	2,39,100	2,92,060	2,66,923	2,71,409	
4,64,40,571	4,54,82,474	4,50,96,861	4,72,63,374	4,73,59,152	4,88,80,755	5,15,30,236	5,50,72,428	6,22,75,376	6,46,87,417	7,16,82,990	7,44,62,125	7,84,95,017	
17,422	13,588	13,452	13,840	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	41
1,59,330	1,75,670	2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,22,476	42
15,920	13,380	14,390	21,950	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	43
6,74,580	6,83,290	6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,635	44
66,755	71,940	71,092	83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	45
22,584	22,544	22,708	21,322	20,657	20,512	20,772	19,015	23,120	23,556	22,147	24,580	40,230	
49,550	58,110	63,410	71,260	59,516	58,498	63,008	69,307	58,248	66,144	77,667	73,438	71,021	46
..	..	..	..	..	..	7,124	7,159	7,221	7,166	7,743	7,673	7,752	47
3,56,250	3,63,970	3,53,090	3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528	4,70,418	5,21,349	5,37,698	8,82,223	48
54,640	55,560	50,390	48,330	52,905	47,421	51,328	57,805	73,837	93,329	1,64,246	2,51,840	2,83,706	49
7,00,180	7,07,070	9,89,820	9,92,140	9,90,030	10,06,200	9,95,471	10,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,324	50
21,17,171	21,65,122	24,85,872	24,99,546	24,65,611	25,23,808	25,26,288	28,76,970	32,78,336	35,58,337	38,83,446	40,97,789	46,85,896	
5,39,895	5,34,358	4,85,882	5,23,306	5,20,461	10,37,962	8,03,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	51
18,65,460	19,18,280	19,51,760	22,64,107	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,93,387	52
9,46,870	9,19,760	9,22,060	10,13,290	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	53
1,03,37,980	1,04,01,680	97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	54
33,63,507	28,01,800	32,30,803	39,26,906	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55
11,11,998	7,39,814	10,50,364	14,35,576	15,57,893	17,29,568	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	
15,62,580	15,74,840	17,10,790	19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	56
..	..	..	..	..	..	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,39,750	57
1,00,72,300	95,18,470	94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	58
17,33,330	15,05,860	11,93,700	13,77,020	13,97,782	12,30,078	14,01,708	16,84,135	34,58,259	43,72,538	57,38,943	66,85,295	7,00,576	59
1,28,89,480	1,34,02,490	1,28,58,670	1,19,32,190	1,15,91,447	1,17,09,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	60
4,43,23,400	4,33,17,352	4,26,10,989	4,47,63,828	4,48,93,541	4,63,56,947	4,90,05,948	5,21,95,458	5,89,97,040	6,11,29,080	6,77,99,544	7,03,64,336	7,38,09,121	

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

EXCISE

No. 2—A

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1883–84	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95
RECEIPTS—												
Spirits—												
Rangoon	1,27,930	1,18,210	96,230	2,02,800	1,43,860	2,48,830	7,53,670	5,92,400	7,14,420	8,63,310	6,22,640	4,96,880
Shillong	1,230	4,490	4,470	5,270	6,690	6,290	4,280	5,450	6,010	4,950	6,750	6,630
Calcutta and suburbs	13,04,020	13,30,040	12,42,840	13,26,320	14,61,680	14,07,730	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570
Allahabad	42,490	48,350	69,970	1,17,140	1,26,790	1,52,810	1,05,730	1,13,570	1,42,010	1,41,610	1,51,500	1,50,220
Lucknow	1,80,843	1,87,774	1,93,311	1,79,672	1,88,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,879	2,13,551	1,95,562
Lahore	71,520	68,210	70,920	75,070	75,250	75,600	79,980	87,960	90,740	1,00,800	1,03,670	1,02,660
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	3,82,490	1,29,890	62,660	6,54,320	7,31,830	7,54,940	8,26,460	8,32,230	8,14,620	8,01,950	7,80,810	7,77,780
Nagpur	72,130	86,270	64,890	71,460	78,870	80,900	86,690	94,140	93,800	88,590	92,770	98,020
Madras	14,58,690	11,18,280	11,59,750	9,66,330	7,08,130	9,11,870	11,65,610	10,26,040	9,62,650	9,96,700	10,26,100	11,56,420
TOTAL	36,41,343	30,91,514	29,65,041	35,98,382	35,21,072	38,51,893	46,01,647	44,00,405	45,87,468	49,81,619	48,53,521	49,06,742
Beer—												
Rangoon	..	..	..	..	..	..	..	..	..	..	..	440
Shillong	..	..	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs	..	..	..	..	..	..	..	..	..	..	..	..
Allahabad	..	..	..	..	..	..	..	..	..	..	..	..
Lucknow	..	..	..	..	..	..	..	2,360	..	7,306	3,568	3,634
Lahore	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	..	..	..	..	..	..	..	..	..	..	..	..
Nagpur	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	230
TOTAL	..	..	..	..	..	..	..	2,360	..	7,306	3,568	4,304
Drugs—other than Opium—												
Rangoon	..	..	..	..	..	..	..	..	..	..	..	..
Shillong	810	1,130	820	1,280	1,630	1,890	1,930	2,460	1,980	1,240	960	1,100
Calcutta and suburbs	2,18,820	2,31,810	2,22,390	2,24,270	2,65,550	2,76,070	2,73,510	2,96,950	2,92,370	3,12,700	3,07,400	3,16,630
Allahabad	34,770	34,670	28,880	42,600	34,770	40,000	40,680	39,580	37,330	41,200	39,100	39,500
Lucknow	27,637	29,150	31,214	27,251	32,801	26,174	31,100	26,467	28,580	30,508	32,542	35,000
Lahore	9,000	8,100	5,700	7,620	6,780	6,870	6,240	6,000	6,420	7,260	8,700	8,400
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	25,490	31,260	45,060	47,340	59,930	61,050	42,650	37,860	39,880	39,700	45,640	48,250
Nagpur	5,670	8,790	8,950	10,710	8,190	8,370	8,450	9,340	8,640	13,100	11,960	12,650
Madras	..	..	..	..	..	..	..	3,200	4,790	8,200	8,310	9,030
TOTAL	3,22,197	3,44,910	3,43,014	3,61,071	4,09,651	4,20,424	4,04,560	4,21,857	4,19,990	4,53,908	4,54,612	4,70,560
Miscellaneous Receipts—												
Rangoon	370	..	610	1,000	390	10	10	10	300	20	100	80
Shillong	40	160	10	10	10	20	20	20	10	10	..	10
Calcutta and suburbs	180	240	260	200	220	420	190	510	650	640	980	1,400
Allahabad	13,690	11,600	11,330	11,790	15,090	16,670	13,930	12,990	11,450	5,240	6,530	6,800
Lucknow	56	46	91	85	81	46	27	41	43	17	43	17
Nagpur	1,240	7,490	1,680	3,870	7,500	7,620	730	3,550	420	2,410	1,310	1,680
Madras	5,280	5,790	19,210	22,310	1,400	950	6,840	8,160	9,310	10,200	9,770	10,860
TOTAL	20,856	25,326	33,191	39,265	24,691	25,736	21,747	25,281	22,683	18,537	18,733	20,847
TOTAL RECEIPTS	39,84,396	34,61,750	33,41,246	39,98,718	39,55,414	42,98,053	50,27,954	48,49,903	50,30,141	54,61,370	53,30,434	54,02,153

CAPITAL CITIES of the several PRESIDENCIES, and PROVINCES, in each official year from 1883-84 to 1907-08

1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	
													RECEIPTS—
													Spirits—
5,15,050	4,65,870	5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	Rangoon
5,750	5,480	5,700	6,430	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	Shillong
20,17,940	20,90,610	20,21,680	20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	Calcutta and suburbs
1,32,150	1,15,480	1,26,710	1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	Allahabad
2,22,731	1,55,182	2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	Lucknow
1,08,360	1,25,090	1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	Lahore
..	..	..	..	..	..	15,332	17,149	14,681	16,780	16,780	16,780	22,550	Peshawar
8,45,740	7,66,110	7,16,380	9,29,500	9,91,500	8,76,232	10,55,395	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	Bombay, town and island
1,03,990	1,04,090	1,30,180	1,42,020	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	Nagpur
12,42,270	13,13,730	10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	Madras
51,94,480	51,41,642	49,33,440	51,80,748	55,28,845	57,35,862	59,13,155	62,06,706	68,33,846	72,93,264	73,35,398	72,80,682	80,01,984	TOTAL
													Beer—
..	..	..	..	..	..	..	..	..	..	..	..	..	Rangoon
..	..	..	..	..	..	..	..	..	..	..	..	..	Shillong
..	..	..	..	..	..	..	..	..	..	..	..	..	Calcutta and suburbs
..	..	..	..	..	..	..	..	..	..	..	..	..	Allahabad
4,478	3,898	16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	Lucknow
..	..	..	..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	..	..	..	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	..	..	..	Nagpur
10	..	..	..	..	..	..	..	..	..	..	..	..	Madras
4,488	3,898	16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	TOTAL
													Drugs—other than Opium—
..	..	..	..	30	8	13	18	5	13	21	52	79	Rangoon
840	820	890	759	777	700	513	464	550	730	589	645	587	Shillong
3,53,480	3,51,360	3,40,230	3,29,220	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	Calcutta and suburbs
44,500	20,580	37,670	44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	Allahabad
39,600	40,071	48,036	58,176	83,634	83,640	1,07,328	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	Lucknow
7,900	7,090	9,180	6,600	8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,622	Lahore
..	..	..	..	..	..	9,608	8,755	12,592	9,705	11,901	15,126	17,123	Peshawar
48,180	59,610	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	Bombay, town and island
10,970	15,880	12,520	14,930	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	Nagpur
9,450	11,180	8,830	5,280	4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	Madras
5,14,920	5,06,571	5,34,766	5,36,096	5,98,426	6,47,880	7,25,124	7,63,997	8,46,851	9,44,593	11,56,961	9,81,756	9,57,259	TOTAL
													Miscellaneous Receipts—
140	3,920	14,430	1,310	20	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	Rangoon
10	10	10	20	10	40	27	1	6	10	2	87	14	Shillong
2,400	2,620	2,500	1,090	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	Calcutta and suburbs
7,400	6,290	7,500	6,560	7,450	7,680	232	171	71	117	27	53	71	Allahabad
21	7	11	52	102	87	83	91	57	38	46	351	425	Lucknow
2,260	590	10	10	28	27	60	5	12	38	138	222	370	Nagpur
10,670	12,610	10,960	13,470	7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,999	Madras
22,901	26,047	35,421	22,512	17,700	24,338	21,428	14,858	36,374	12,023	27,261	28,328	26,811	TOTAL
57,36,790	56,78,158	55,20,004	57,70,108	61,69,401	64,34,100	66,89,608	70,13,487	77,43,487	82,79,389	85,51,863	84,20,566	90,12,172	TOTAL RECEIPTS

No. 2—A—*continued*

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), from 1883-84 to

	1883–84	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95
CHARGES—												
Rangoon	4,280	7,860	23,290	1,06,320	5,890	6,040	6,450	8,890	10,340	11,330	16,028	19,670
Shillong	480	500	420	400	400	2,560	2,680	670	1,150	820	900	520
Calcutta and suburbs	45,280	68,670	70,460	71,510	81,100	81,000	1,23,590	1,46,620	1,68,840	1,68,330	1,55,120	1,53,550
Allahabad	4,820	4,970	5,030	4,430	4,300	4,790	4,730	4,010	4,680	10,160	1,920	1,980
Lucknow	5,420	5,228	5,830	6,087	5,724	6,569	6,548	5,923	6,560	6,578	4,474	8,184
Lahore	1,430	1,410	1,510	1,410	1,430	1,730	1,720	2,130	2,550	2,470	3,510	2,830
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	34,310	37,220	39,119	42,670	45,760	47,480	54,180	51,940	54,250	55,270	79,750	57,510
Nagpur	2,900	2,330	460	440	410	390	390	480	410	370	360	500
Madras	1,94,060	2,00,590	2,09,000	60,700	59,560	38,770	36,060	20,720	39,440	40,190	40,530	41,430
TOTAL	2,92,980	3,28,778	3,60,110	2,93,967	2,03,974	1,89,329	2,36,348	2,41,383	2,88,229	2,95,518	3,02,584	2,86,174
NET RECEIPTS—												
Rangoon	1,24,020	1,10,350	68,550	97,480	1,38,360	2,42,800	7,47,230	5,83,520	7,04,380	8,52,000	6,06,720	4,77,780
Shillong	1,600	6,280	4,880	6,160	7,930	5,640	8,550	7,260	6,850	5,380	6,810	7,220
Calcutta and suburbs	14,77,740	14,93,420	13,95,030	14,79,280	16,46,350	16,03,220	15,44,160	16,29,700	16,88,170	19,27,940	20,08,990	20,37,050
Allahabad	86,130	89,650	1,05,150	1,67,100	1,72,350	2,04,690	1,55,610	1,62,130	1,86,110	1,77,290	1,95,210	1,94,540
Lucknow	2,03,116	2,11,742	2,18,786	2,00,921	2,15,630	2,32,574	2,09,756	1,92,700	2,21,291	2,32,632	2,45,230	2,26,029
Lahore	79,090	74,900	75,110	81,280	80,600	80,740	84,500	91,830	94,610	1,05,590	1,08,860	1,08,280
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	3,73,670	4,23,930	68,610	6,58,990	7,46,600	7,68,510	8,14,930	8,18,150	800,250	7,66,380	7,46,700	7,68,520
Nagpur	76,140	1,00,220	75,060	85,600	93,650	96,500	95,480	1,06,550	1,02,450	1,03,730	1,05,680	1,11,850
Madras	12,69,910	9,23,480	9,69,960	9,27,940	6,49,970	8,74,050	11,36,390	10,16,680	9,37,810	9,74,910	10,03,650	11,35,110
TOTAL	36,91,416	34,32,972	29,81,136	37,04,751	37,51,440	41,08,724	47,91,686	46,08,520	47,41,921	51,66,852	50,27,850	51,16,279

No. 3

RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM

RECEIPTS—												
India, General*	15,410	27,130	22,500	25,810	24,860	29,270	47,350	55,580	34,940	48,640	28,248	24,160
Burma	15,04,020	14,64,420	13,67,520	16,40,670	17,40,780	18,90,890	20,46,080	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890
E. B. and Assam	16,40,440	16,82,620	16,64,720	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620
Bengal	19,05,480	18,83,930	18,57,980	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,65,630	21,34,870	22,13,720
United Provinces: Agra	5,97,328	5,91,006	5,93,341	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571
Oudh	99,790	1,02,587	1,05,126	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996	1,26,484
Panjab	4,25,890	4,16,680	3,63,330	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,971	5,19,290
N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
Bombay	10,25,720	10,02,870	12,33,310	11,07,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730
Central Provinces	7,30,710	7,32,510	7,35,070	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250	7,47,700
Madras	6,39,730	6,65,240	7,60,140	6,76,320	6,52,810	6,88,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520
TOTAL	85,84,518	85,68,793	87,03,037	89,06,867	90,89,928	94,88,033	97,52,840	99,38,560	99,99,936	1,01,67,978	99,11,680	98,46,685

* See note at foot of table No. 1

in the CAPITAL CITIES of the several PRESIDENCIES and PROVINCES, in each official year 1907-08—continued

1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	
													CHARGES—
13,080	18,510	25,510	23,150	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	Rangoon
720	510	640	1,000	1,480	953	595	460	760	310	456	550	900	Shillong
1,66,150	1,62,810	1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	Calcutta and suburbs
1,400	1,990	2,200	2,160	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	Allahabad
1,600	2,343	2,814	3,548	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	Lucknow
3,090	4,800	3,300	3,710	4,378	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	Lahore
..	..	..	..	..	..	489	987	487	470	665	1,087	50	Peshawar
55,640	59,710	61,490	59,890	67,560	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	Bombay, town and island
720	600	320	250	273	262	389	312	403	476	363	505	668	Nagpur
41,790	39,820	39,790	42,110	38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	Madras
2,87,190	2,91,093	2,99,294	2,99,688	3,02,301	3,20,307	2,84,116	3,15,117	3,89,966	4,55,490	4,49,760	4,54,716	4,88,373	TOTAL
													NET RECEIPTS—
4,99,110	4,51,280	4,91,060	5,14,810	5,44,890	6,55,633	6,45,751	5,99,000	7,58,878	5,50,088	8,59,039	6,08,947	8,72,736	Rangoon
5,880	5,800	5,960	6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,789	5,576	Shillong
22,07,670	22,81,780	22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	Calcutta and suburbs
1,82,650	1,40,360	1,69,680	1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	Allahabad
2,65,230	1,96,815	2,95,130	3,29,200	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	Lucknow
1,13,670	1,27,380	1,37,920	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	Lahore
..	..	..	..	..	..	24,451	24,917	26,786	26,015	28,016	30,819	39,623	Peshawar
8,38,280	7,66,010	7,32,300	9,45,980	9,13,810	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,885	12,71,808	14,01,351	Bombay, town and island
1,16,500	1,19,940	1,42,390	1,56,710	1,63,296	1,58,643	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	Nagpur
12,20,610	12,97,700	10,45,080	8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	Madras
54,12,600	53,87,065	52,20,710	54,70,420	58,67,100	61,13,793	64,05,492	66,98,370	73,53,521	78,23,899	81,02,103	79,65,850	85,23,799	TOTAL

onsumed in INDIA, in each official year from 1883-84 to 1907-08

													RECEIPTS—
24,877	26,231	28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	India, General
18,19,870	21,27,020	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,452	Burma
19,16,390	18,50,080	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,05,289	19,01,218	24,81,772	26,36,471	28,36,811	E. B. and Assam
23,65,130	23,25,600	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	Bengal
5,66,949	5,96,828	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,634	7,11,857	7,19,526	United Provinces Agra
1,11,276	94,946	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	Oudh
5,26,635	5,59,620	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	Panjab
..	..	..	..	..	..	37,454	40,375	43,395	42,639	47,631	52,028	82,198	N.-W. F. Province
12,93,410	11,14,060	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	Bombay
6,75,700	5,49,840	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,68,382	10,22,533	11,56,370	12,76,252	13,87,658	17,93,673	Central Provinces
7,95,710	7,86,050	7,71,260	7,53,760	8,31,290	7,63,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	Madras
99,96,037	99,10,275	93,10,577	1,00,06,815	1,01,31,048	1,03,17,621	1,01,57,610	1,08,17,526	1,26,81,626	1,29,93,733	1,36,54,434	1,39,94,572	1,51,85,697	TOTAL

No. 3—A

RECEIPTS (in rupees) in the CAPITAL CITIES of the several PRESIDENCIES and PROVINCES

	1883–84	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94
RECEIPTS—											
Rangoon	3,62,420	3,34,040	3,61,000	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930
Shillong	6,580	7,610	8,130	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470
Calcutta and suburbs	3,52,500	3,37,980	3,36,690	3,48,010	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290
Allahabad	33,370	33,890	34,230	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900
Lucknow	39,285	40,040	43,443	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964
Lahore	18,130	16,920	12,120	12,980	12,000	12,360	12,420	12,000	12,740	14,400	14,880
Peshawar	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	18,230	7,030	2,480	2,830	7,020	6,090	5,640	10,960	9,640	10,550	9,340
Nagpur	38,620	32,970	37,490	34,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540
Madras	49,490	59,870	45,730	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250
TOTAL	9,18,625	8,70,300	8,81,313	9,65,673	10,10,028	10,63,347	10,93,586	10,92,447	11,61,410	12,31,106	9,66,464

No. 4

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—										
Spirits—										
English	5,520	5,790	5,320	3,380	6,360	9,970	7,700	9,630	9,160	9,070	8,112
Country	3,60,290	4,86,240	4,88,130	4,79,060	5,93,580	4,65,730	5,59,380	5,37,980	6,01,710	6,13,470	4,40,051
TOTAL	3.65,810	4,92,030	4,93,450	4,82,440	5,99,940	4,75,700	5,67,080	5,47,610	6,10,870	6,22,540	4,48,163
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja and others	15,220	14,720	13,510	30,940	13,870	46,220	30,510	39,420	47,440	41,540	36,856
MISCELLANEOUS RECEIPTS	..	..	50	30	..	4,670	5,740	4,920	4,920	5,640	5,709
Opium	15,410	27,130	22,500	25,810	24,860	29,270	47,350	55,580	34,940	48,640	28,248
TOTAL RECEIPTS	3,96,440	5,33,880	5,29,510	5,39,220	6,38,670	5,55,860	6,50,680	6,47,530	6,98,170	7,18,360	5,18,967
DITTO, excluding Opium	3,81,030	5,06,750	5,07,010	5,13,410	6,13,810	5,26,590	6,03,330	5,91,950	6,63,230	6,69,720	4,90,719
CHARGES	14,580	11,440	15,820	27,850	30,790	33,200	42,830	39,500	43,570	43,680	12,083
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	3,66,450	4,95,310	4,91,190	4,85,560	5,83,020	4,88,390	5,60,500	5,52,450	6,19,660	6,26,040	4,78,636
DITTO—Opium	15,410	27,130	22,500	25,810	24,860	29,270	47,350	55,580	34,940	48,640	28,248
TOTAL NET RECEIPTS	3,81,860	5,22,440	5,13,690	5,11,370	6,07,880	5,17,660	6,07,850	6,08,030	6,54,600	6,74,680	5,06,884

in INDIA on account of OPIUM consumed in INDIA, in each official year from 1883-84 to 1907-08

1894–95	1895–96	1896–97	1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	
														RECEIPTS—
4,65,670	5,24,700	6,08,650	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	Rangoon
1,950	2,430	3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	Shillong
4,78,950	5,05,280	5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	Calcutta and suburbs
36,630	24,940	24,160	24,490	22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	Allahabad
44,834	39,144	33,081	32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	Lucknow
14,300	24,090	20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	Lahore
..	..	..	..	..	..	..	7,817	6,822	6,864	7,429	7,248	9,514	12,400	Peshawar
6,570	5,890	7,330	5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	Bombay, town and island
16,420	34,110	33,260	33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	54,844	Nagpur
53,110	74,210	66,900	64,840	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	Madras
11,24,434	12,34,764	12,97,845	12,81,467	13,12,694	14,02,473	14,80,537	14,52,194	12,71,307	13,43,662	13,78,320	14,91,365	15,05,744	17,49,454	TOTAL

INDIA, GENERAL, in each official year from 1883-84 to 1907-08*

														RECEIPTS—
														Spirits—
6,786	7,765	7,216	8,064	7,937	6,333	30,559	22,705	29,882	38,430	32,832	29,636	26,471	23,443	English
5,99,347	5,07,920	4,95,644	4,24,745	4,53,810	4,41,954	7,71,196	6,76,172	7,33,735	7,95,644	8,39,913	8,20,632	8,00,644	9,12,258	Country
5,06,133	5,15,685	5,02,860	4,54,519	4,94,687	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	TOTAL†
..	..	..	..	..	..	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	*Beer*
32,521	35,752	39,206	38,935	36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	*Drugs—other than Opium— Ganja and others*
5,750	5,880	5,880	5,880	6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	MISCELLANEOUS RECEIPTS
24,160	24,877	26,231	23,206	25,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	*Opium*
5,68,564	5,82,194	5,74,177	5,27,540	5,63,981	5,60,973	11,04,285	9,55,852	10,74,056	11,70,906	12,31,241	11,96,915	11,91,311	12,98,383	TOTAL RECEIPTS
5,44,494	5,67,317	5,47,946	4,99,334	5,37,146	5,35,930	10,66,656	9,16,892	10,19,580	11,28,918	11,87,689	11,43,336	11,42,265	12,22,957	DITTO, excluding Opium
14,214	17,422	13,588	13,452	13,849	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	CHARGES
5,30,190	5,39,895	5,34,358	4,85,882	5,23,306	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
24,160	24,877	26,231	23,206	25,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	DITTO—Opium
5,54,350	5,64,772	5,60,589	5,14,088	5,50,141	5,45,504	10,75,591	9,32,833	10,51,308	11,46,496	12,02,618	11,70,102	11,49,860	12,26,594	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Ajmer-Merwara, Baluchistan from 1882-83, and Bangalore from 1900-01. (The figures for Central India have been revised with effect from 1893-94)

† From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

EXCISE

No. 5

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1883–84	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94
BURMA—											
RECEIPTS—											
Spirits—											
English	2,66,440	3,07,650	2,74,930	3,02,570	3,18,430	3,50,230	9,17,740	8,78,780	9,15,320	9,00,760	7,85,520
Country	4,54,880	4,62,650	4,40,630	5,21,920	6,26,160	7,64,920	11,79,010	11,02,810	13,02,590	15,95,540	13,39,730
TOTAL	7,21,320	7,70,300	7,15,560	8,24,490	9,44,590	11,15,150	20,96,750	19,81,590	22,17,910	24,96,300	21,25,250
Beer	..	..	..	..	..	..	..	5,710	10,800	10,340	6,050
Drugs—other than Opium—											
Ganja and others	..	..	..	..	..	..	..	..	..	..	..
MISCELLANEOUS RECEIPTS	16,670	6,970	17,830	11,320	2,830	1,110	10,010	6,450	1,440	1,330	2,170
Opium	15,04,020	14,64,420	13,67,520	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660
TOTAL RECEIPTS	22,42,010	22,41,700	21,00,910	24,76,480	26,88,200	30,07,150	41,52,790	41,34,350	42,48,280	47,47,370	39,77,130
DITTO, excluding Opium	7,37,990	7,77,280	7,33,390	8,35,810	9,47,420	11,16,260	21,06,760	19,93,750	22,30,150	25,07,970	21,33,470
CHARGES	20,440	35,220	67,390	1,35,690	84,170	40,740	34,040	38,440	55,750	69,780	1,12,480
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	7,17,550	7,42,060	6,65,500	7,00,120	8,63,250	10,75,520	20,72,720	19,55,310	21,74,400	24,38,190	20,20,990
DITTO—Opium	15,04,020	14,64,420	13,67,520	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660
TOTAL NET RECEIPTS	22,21,570	22,06,480	20,33,020	23,40,790	26,04,030	29,66,410	41,18,750	40,95,910	41,92,530	46,77,590	38,64,650
RANGOON—											
RECEIPTS—											
Spirits—											
English	79,070	65,480	60,380	1,38,990	49,050	98,760	4,03,090	3,36,790	3,38,720	3,45,710	3,05,370
Country	48,860	52,730	35,850	63,810	94,810	1,50,070	3,58,580	2,55,618	3,75,700	5,17,600	3,17,270
TOTAL	1,27,930	1,18,210	96,230	2,02,800	1,43,860	2,48,830	7,58,670	5,92,400	7,14,420	8,63,310	6,22,640
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja and others	..	..	..	..	..	..	..	..	..	..	..
MISCELLANEOUS RECEIPTS	370	..	610	1,000	390	10	10	10	300	20	100
Opium	3,62,420	3,34,040	3,61,000	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930
TOTAL RECEIPTS	4,90,720	4,52,250	4,57,840	6,27,470	5,99,500	7,41,660	12,72,160	10,77,880	12,51,630	14,70,860	9,88,670
DITTO, excluding Opium	1,28,300	1,18,210	96,840	2,03,800	1,44,250	2,48,840	7,53,680	5,92,410	7,14,720	8,63,330	6,22,740
CHARGES	4,280	7,860	23,290	1,06,320	5,890	6,040	6,450	8,890	16,340	11,330	16,020
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,24,020	1,10,350	68,550	97,480	1,38,360	2,42,800	7,47,230	5,83,520	7,04,380	8,52,000	6,06,720
DITTO—Opium	3,62,420	3,34,040	3,61,000	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930
TOTAL NET RECEIPTS	4,86,440	4,44,390	4,29,550	5,21,150	5,93,610	7,35,620	12,65,710	10,68,990	12,41,290	14,59,530	9,72,650

in BURMA, in each official year from 1883-84 to 1907-08

1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	
														BURMA—
														RECEIPTS—
														Spirits—
7,07,210	6,96,910	6,57,180	6,64,290	7,52,460	8,01,250	9,13,248	9,04,047	9,42,880	11,45,986	8,69,888	11,49,304	9,59,867	11,21,337	English
12,45,260	12,93,650	13,80,840	14,34,260	16,50,460	17,88,740	18,97,886	20,79,362	20,22,284	22,29,194	20,27,573	28,64,087	26,12,312	25,37,847	Country
19,52,470	19,90,560	20,38,020	20,98,550	24,02,920	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,184	TOTAL
21,100	28,360	29,940	22,600	23,800	23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	*Beer*
..	10	10	10	10	40	18	23	23	20	38	82	105	124	*Drugs—other than Opium— Ganja and others*
1,500	5,850	25,980	69,730	63,310	43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,576	MISCELLANEOUS RECEIPTS
17,59,890	18,19,870	21,27,020	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,452	*Opium*
37,35,050	38,44,660	42,20,970	42,15,790	46,14,800	49,39,880	53,29,888	54,24,494	57,64,960	74,64,332	72,81,670	83,01,926	76,64,986	78,57,315	TOTAL RECEIPTS
19,75,160	20,24,790	20,93,950	21,81,890	24,90,040	26,56,930	28,69,690	30,53,467	30,33,874	34,45,673	29,78,494	41,09,340	36,32,918	37,15,863	DITTO, excluding Opium
1,34,410	1,59,330	1,75,670	2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,22,476	CHARGES
18,40,750	18,65,460	19,18,280	19,51,760	22,64,170	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,93,387	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
17,59,890	18,19,870	21,27,020	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,452	DITTO—Opium
36,00,640	36,85,330	40,45,300	39,85,660	43,88,930	47,44,210	51,12,175	51,93,363	52,79,318	67,46,263	62,41,489	72,06,940	65,27,636	67,34,839	TOTAL NET RECEIPTS
														RANGOON—
														RECEIPTS—
														Spirits—
2,79,160	2,87,480	2,69,270	2,71,800	2,84,910	3,22,720	3,97,176	3,74,310	3,71,820	5,08,735	3,93,569	6,36,595	4,20,830	6,11,750	English
2,17,720	2,27,570	1,96,600	2,30,340	2,51,740	2,40,230	2,71,842	2,77,365	2,59,050	3,13,250	2,92,923	3,49,792	3,13,691	3,89,959	Country
4,96,880	5,15,050	4,65,870	5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	TOTAL
440	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
..	..	..	..	..	30	8	13	18	5	13	21	52	79	*Drugs—other than Opium— Ganja and others*
80	140	3,920	14,430	1,310	20	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	MISCELLANEOUS RECEIPTS
4,65,670	5,24,700	6,08,650	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	*Opium*
9,62,270	10,39,890	10,78,440	11,15,080	11,69,430	12,36,340	13,81,159	13,13,176	11,38,890	14,26,331	12,60,725	16,22,982	13,49,954	16,75,518	TOTAL RECEIPTS
4,97,400	5,15,190	4,69,790	5,16,570	5,37,960	5,63,000	6,79,137	6,64,188	6,40,113	8,34,746	6,87,448	10,01,209	7,48,192	10,10,908	DITTO, excluding Opium
19,670	16,080	18,510	25,510	23,150	21,110	23,504	18,437	41,113	80,868	1,3,,360	1,42,170	1,39,245	1,38,172	CHARGES
4,77,730	4,99,110	4,51,280	4,91,060	5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
4,65,670	5,24,700	6,08,650	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	DITTO—Opium
9,43,400	10,23,810	10,59,930	10,89,570	11,46,280	12,15,230	13,57,655	12,94,739	10,97,777	13,45,463	11,23,365	14,80,812	12,10,709	15,37,346	TOTAL NET RECEIPTS

No. 6

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94
EASTERN BENGAL AND ASSAM—											
RECEIPTS—											
Spirits—											
English	11,300	11,990	13,710	14,830	15,310	14,690	14,690	14,090	14,670	14,940	16,560
Country	2,16,990	2,51,020	2,61,270	2,57,950	2,30,540	2,70,760	3,06,490	3,71,370	3,81,400	3,95,020	4,15,940
TOTAL	2,28,290	2,63,010	2,74,980	2,72,780	2,45,850	2,85,450	3,21,180	3,85,460	3,96,070	4,09,960	4,32,500
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja	2,39,870	2,46,780	2,25,430	2,47,170	2,22,510	2,38,060	2,50,790	2,79,530	2,90,220	3,03,630	3,33,900
Others	4,120	7,040	8,440	9,320	6,860	7,050	7,550	7,760	6,400	3,610	3,830
TOTAL	2,43,990	2,53,820	2,33,870	2,56,490	2,29,370	2,46,110	2,58,340	2,87,290	2,96,620	3,07,240	3,37,730
MISCELLANEOUS RECEIPTS	340	320	330	300	280	380	510	710	630	630	530
Opium (a)	16,40,440	16,82,620	16,64,720	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540
TOTAL RECEIPTS	21,13,060	22,00,270	21,73,900	21,95,510	21,02,960	21,67,540	23,16,840	24,77,310	25,03,280	25,87,280	27,25,300
DITTO, excluding Opium	4,72,620	5,17,650	5,09,180	5,29,570	4,75,500	5,31,940	5,80,030	6,73,460	6,93,320	7,17,830	7,70,766
CHARGES	6,280	9,100	9,400	5,160	10,630	9,110	8,930	25,810	13,570	27,640	19,450
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,66,340	5,08,550	4,99,780	5,24,410	4,64,870	5,22,830	5,71,100	6,47,650	6,79,750	6,90,190	7,51,310
DITTO—Opium	16,40,440	16,82,620	16,64,720	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540
TOTAL NET RECEIPTS	21,06,780	21,91,170	21,64,500	21,90,350	20,92,330	21,58,430	23,07,910	24,51,500	25,89,710	25,59,640	27,05,850
SHILLONG—											
RECEIPTS—											
Spirits—											
English	300	300	300	450	450	300	300	450	300	300	300
Country	930	4,190	4,170	4,820	6,240	5,990	3,980	5,000	5,710	4,650	6,450
TOTAL	1,230	4,490	4,470	5,270	6,690	6,290	4,280	5,450	6,010	4,950	6,750
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja	680	700	590	810	1,260	1,590	1,610	1,940	1,530	1,060	670
Others	130	430	230	470	370	300	320	520	450	180	290
TOTAL	810	1,130	820	1,280	1,630	1,890	1,930	2,460	1,980	1,240	960
MISCELLANEOUS RECEIPTS	40	160	10	10	10	20	20	20	10	10	..
Opium (a)	6,580	7,610	8,130	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470
TOTAL RECEIPTS	8,660	13,390	13,430	15,850	17,360	17,570	15,480	18,180	14,800	8,590	10,180
DITTO, excluding Opium	2,080	5,780	5,300	6,560	8,330	8,200	6,230	7,930	8,000	6,200	7,710
CHARGES	480	500	420	20	400	2,560	2,680	670	1,150	820	900
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,600	5,280	4,880	6,540	7,930	5,640	3,550	7,260	6,850	5,380	6,810
DITTO—Opium	6,580	7,610	8,130	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470
TOTAL NET RECEIPTS	8,180	12,890	13,010	15,830	16,960	15,010	12,800	17,510	13,650	7,770	9,280

(a) Net price of opium and license fees

in EASTERN BENGAL AND ASSAM, in each official year from 1883-84 to 1907-08*

1894–95	1895–96	1896–97	1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	
														EASTERN BENGAL AND ASSAM— RECEIPTS—
														Spirits—
16,570	18,660	19,570	18,740	19,310	20,618	19,569	19,077	20,093	18,869	17,351	1,55,489	1,18,853	1,19,235	English
4,47,030	5,07,370	5,59,590	5,55,430	6,37,660	6,69,861	7,01,301	7,07,608	6,99,671	7,11,051	6,91,824	17,70,791	19,35,373	21,10,812	Country
4,63,600	5,26,030	5,79,160	5,74,170	6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs—other than Opium—
2,90,360	3,32,410	3,53,080	3,60,250	3,75,340	3,69,844	4,03,941	3,93,126	4,07,268	4,28,017	4,42,589	17,74,786	16,60,711	17,09,054	*Ganja*
4,410	3,740	50	1,290	2,370	2,453	2,585	1,636	688	126	131	7,296	6,327	6,346	*Others*
3,00,470	3,36,150	3,53,130	3,61,540	3,77,710	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	TOTAL
550	610	850	740	560	909	854	585	692	1,089	962	17,583	15,752	16,490	MISCELLANEOUS RECEIPTS
19,31,620	19,16,390	18,50,080	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	*Opium*
26,96,240	27,79,180	27,83,220	27,67,960	28,83,860	28,63,377	29,33,390	28,33,084	29,19,938	30,24,391	30,54,075	62,07,667	63,73,487	67,98,748	TOTAL RECEIPTS
7,64,620	8,62,790	9,33,140	9,36,450	10,35,240	10,63,685	11,28,250	11,22,032	11,28,412	11,59,102	11,52,857	37,25,895	37,37,016	39,61,937	DITTO, excluding Opium
14,730	15,920	13,380	14,390	21 950	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	CHARGES
7,49,890	8,46,870	9,19,760	9,22,060	10,13,290	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
19,31,620	19,16,390	18,50,080	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	DITTO—Opium
26,81,510	27,63,260	27,69,840	27,53,570	28,61,910	28,35,921	29,13,222	28,16,308	28,97,981	30,04,641	30,16,948	60,29,400	61,84,005	65,55,222	TOTAL NET RECEIPTS
														SHILLONG—
														RECEIPTS—
														Spirits—
270	200	200	200	320	200	200	175	200	100	325	150	500	625	English
6,360	5,550	5,280	5,500	6,110	5,513	6,222	5,019	5,876	5,029	4,313	4,825	5,087	5,250	Country
6,630	5,750	5,480	5,700	6,430	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs other than Opium—
730	840	820	890	750	777	700	513	464	550	730	589	645	587	*Ganja*
370	..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
1,100	840	820	890	750	777	700	513	464	550	730	589	645	587	TOTAL
10	10	14	10	20	10	40	27	1	6	10	2	87	14	MISCELLANEOUS RECEIPTS
1,950	2,430	3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	*Opium*
9,690	9,030	9,400	18,420	11,260	10,270	9,474	9,135	10,530	8,376	8,228	10,953	12,353	12,795	TOTAL RECEIPTS
7,740	6,600	6,310	6,600	7,200	6,500	7,162	5,734	6,541	5,685	5,378	5,566	6,319	6,476	DITTO, excluding Opium
520	720	510	610	1,000	1,480	953	595	460	760	310	456	550	900	CHARGES
7,220	5,880	5,800	5,960	6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,950	2,430	3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	DITTO—Opium
9,170	8,310	8,890	17,780	10,260	8,790	8,521	8,540	10,070	7,616	7,918	10,497	11,803	11,895	TOTAL NET RECEIPTS

* Formed with effect from the 16th October 1905, but the receipts and charges are for the whole year 1905-06 for the districts transferred from Bengal

In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905 and the figures under Bengal those up to the 15th October 1905

EXCISE

No. 7

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1883–84	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95
BENGAL—												
RECEIPTS—												
Spirits—												
English	3,15,740	3,27,330	2,95,880	3,18,050	3,22,160	2,94,420	3,14,890	3,29,940	4,54,390	6,27,870	6,68,810	7,14,200
Country	60,69,470	56,88,390	53,19,320	56,58,300	61,34,040	60,94,400	57,66,140	56,46,140	60,76,220	63,15,080	66,15,790	69,41,700
TOTAL	63,85,210	60,15,720	56,15,200	59,76,350	64,56,200	63,88,820	60,81,030	59,76,080	65,30,610	69,42,950	72,84,600	76,55,900
Beer	..	..	..	..	..	..	..	70	170	190	220	540
Drugs—other than Opium—												
Ganja	19,73,710	19,87,600	19,46,630	20,75,670	22,45,020	23,18,350	22,59,690	23,11,710	22,92,570	23,86,070	25,35,040	24,92,750
Others	1,54,680	1,57,910	1,56,000	1,55,760	1,69,760	1,69,520	1,66,780	1,71,080	1,79,670	1,75,360	1,73,450	1,92,460
TOTAL	21,28,390	21,45,510	21,02,630	22,31,430	24,14,780	24,87,870	24,26,470	24,82,790	24,72,240	25,61,430	27,06,490	26,85,210
MISCELLANEOUS RECEIPTS	4,070	3,790	5,770	9,230	6,060	4,130	6,430	6,670	7,970	10,410	11,680	12,470
Opium (*Excise*)	19,05,480	18,83,930	18,57,980	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720
TOTAL RECEIPTS	1,04,23,150	1,00,48,950	95,81,580	1,01,22,760	1,08,62,030	1,08,88,950	1,04,73,420	1,04,60,920	1,11,29,810	1,16,00,610	1,21,37,860	1,25,76,840
DITTO, excluding Opium	85,17,670	81,65,020	77,23,600	82,17,010	88,77,040	88,80,820	85,13,930	84,65,610	90,10,990	95,14,980	1,00,02,990	1,03,54,120
CHARGES	2,55,690	2,92,030	3,07,940	3,75,350	4,22,600	4,32,760	5,31,380	6,47,110	6,67,790	6,58,710	6,47,700	6,37,860
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	82,61,980	78,72,990	74,15,660	78,41,760	84,54,440	84,48,060	79,82,550	78,18,500	83,43,280	88,61,270	93,55,290	97,16,260
DITTO—Opium	19,05,480	18,83,930	18,57,980	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720
TOTAL NET RECEIPTS	1,01,67,460	97,56,920	92,73,640	97,47,510	1,04,34,930	1,04,56,190	99,42,040	98,13,810	1,04,62,020	1,09,46,900	1,14,90,160	1,19,29,980
CALCUTTA AND SUBURBS—												
RECEIPTS—												
Spirits—												
English	2,18,860	2,21,640	1,89,990	2,15,550	2,19,090	1,90,400	2,10,870	2,24,480	3,47,070	5,38,750	5,86,500	5,81,080
Country	10,85,160	11,08,400	10,52,850	11,10,770	12,42,590	12,17,380	11,83,180	12,54,380	12,16,920	12,44,180	12,69,230	13,41,490
TOTAL	13,04,020	13,30,040	12,42,840	13,26,320	14,61,680	14,07,780	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	1,82,440	1,91,250	1,79,430	1,84,560	2,15,800	2,29,380	2,25,290	2,40,260	2,32,750	2,48,570	2,54,070	2,55,740
Others	36,380	40,560	42,960	39,710	49,750	46,690	48,220	56,690	59,620	64,130	53,330	60,890
TOTAL	2,18,820	2,31,810	2,22,390	2,24,270	2,65,550	2,76,070	2,73,510	2,96,950	2,92,370	3,12,700	3,07,400	3,16,630
MISCELLANEOUS RECEIPTS	180	240	260	200	220	420	190	510	650	640	980	1,400
Opium	3,52,500	3,37,930	3,36,690	3,48,010	3,63,180	3,66,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950
TOTAL RECEIPTS	18,75,520	19,00,020	18,02,180	18,98,800	20,90,630	20,44,650	20,31,170	21,71,240	22,74,980	24,99,500	25,72,400	27,19,550
DITTO, excluding Opium	15,23,020	15,62,090	14,65,490	15,50,790	17,27,450	16,84,220	16,67,750	17,76,320	18,57,010	20,96,270	21,64,110	22,40,600
CHARGES	45,280	68,670	70,460	71,510	81,100	81,000	1,23,590	1,46,620	1,68,840	1,68,330	1,55,120	1,58,550
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	14,77,740	14,93,420	13,95,030	14,79,280	16,46,350	16,03,220	15,44,160	16,29,700	16,89,170	19,27,940	20,08,990	20,87,050
DITTO—Opium	3,52,500	3,37,930	3,36,690	3,48,010	3,63,180	3,66,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950
TOTAL NET RECEIPTS	18,30,240	18,31,350	17,31,720	18,27,290	20,09,530	19,69,650	19,07,580	20,24,620	21,06,140	23,31,170	24,17,280	25,66,000

in BENGAL, in each official year from 1883-84 to 1907-08

1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	
													BENGAL—
													RECEIPTS—
													Spirits—
7,55,390	7,14,010	7,06,420	6,22,280	6,47,100	6,73,946	5,70,839	6,23,203	6,08,277	5,05,989	4,87,581	4,56,837	4,52,112	English
73,75,150	75,34,420	69,66,120	75,72,460	80,48,270	83,40,303	86,12,725	91,11,984	95,97,299	90,10,145	97,11,798	1,04,33,316	1,11,99,221	Country
81,30,540	82,48,430	76,72,540	81,94,740	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	TOTAL
480	510	720	5,440	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	*Beer*
													Drugs—other than Opium—
26,80,820	27,31,520	26,57,450	27,20,140	26,99,760	29,16,118	30,87,654	32,62,120	33,31,722	23,89,413	27,28,990	26,73,926	26,37,531	*Ganja*
1,86,880	86,650	85,500	90,790	90,340	1,04,038	1,10,881	1,18,510	1,23,296	1,16,964	1,23,797	1,38,388	1,43,132	*Others*
28,67,700	28,18,170	27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	TOTAL
13,840	17,860	13,240	15,140	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	MISCELLANEOUS RECEIPTS
23,65,130	23,25,600	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	*Opium (Excise)*
1,33,77,690	1,34,10,570	1,27,48,050	1,34,27,270	1,39,65,950	1,46,48,409	1,50,25,317	1,57,87,729	1,62,96,470	1,41,98,334	1,53,18,436	1,60,79,779	1,70,78,073	TOTAL RECEIPTS
1,10,12,560	1,10,84,970	1,04,29,450	1,10,26,250	1,15,11,080	1,20,57,320	1,24,05,039	1,31,35,575	1,37,04,378	1,20,47,004	1,30,75,384	1,37,28,097	1,44,58,866	DITTO, excluding Opium
6,74,580	6,83,290	6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,635	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS
1,03,37,980	1,04,01,680	97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	other than Opium
23,65,130	23,25,600	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	DITTO—Opium
1,27,03,110	1,27,27,280	1,20,70,660	1,27,52,770	1,32,79,970	1,39,75,051	1,43,49,499	1,50,15,123	1,54,98,634	1,35,18,313	1,46,27,956	1,53,44,423	1,62,64,438	TOTAL NET RECEIPTS
													CALCUTTA AND SUBURBS—
													RECEIPTS—
													Spirits—
6,07,450	5,58,260	5,46,820	4,53,970	4,67,830	4,85,515	3,67,769	4,03,648	3,78,843	3,92,971	3,65,320	3,15,436	3,31,647	English
14,10,490	15,32,350	14,74,860	16,45,770	17,06,830	17,71,142	17,94,148	19,55,413	20,13,681	20,65,857	23,05,736	23,89,998	25,10,084	Country
20,17,940	20,90,610	20,21,680	20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
2,93,480	3,08,790	3,01,230	2,88,510	3,11,280	3,35,728	3,61,883	3,88,324	3,79,779	3,99,684	4,33,822	4,47,115	3,97,696	*Ganja*
60,000	42,570	39,000	40,710	36,960	43,058	45,766	48,341	46,870	49,613	52,503	57,699	58,853	*Others*
3,53,480	3,51,360	3,40,230	3,29,220	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	TOTAL
2,400	2,620	2,500	1,090	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	MISCELLANEOUS RECEIPTS
5,05,280	5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,382	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	*Opium*
28,79,100	29,45,470	28,49,510	29,15,530	30,47,850	32,01,272	31,17,181	32,99,486	33,28,115	34,07,800	36,66,501	37,38,289	39,89,940	TOTAL RECEIPTS
23,73,820	24,44,590	23,64,410	24,30,050	25,25,350	26,36,736	25,71,689	27,97,154	28,40,206	29,15,875	31,65,351	32,19,532	33,10,092	DITTO, excluding Opium
1,66,150	1,62,810	1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS
22,07,670	22,81,780	22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	other than Opium
5,05,280	5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,382	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	DITTO—Opium
27,12,950	27,82,660	26,86,280	27,51,660	28,84,330	30,41,996	29,55,676	31,25,119	31,45,120	32,13,519	34,82,885	35,42,728	37,83,949	TOTAL NET RECEIPTS

No. 8—A

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94
PROVINCE OF AGRA—											
RECEIPTS—											
Spirits—											
English	3,10,817	2,69,757	2,78,555	2,93,646	2,98,968	3,65,146	4,33,241	4,45,748	4,44,502	3,47,851	3,49,539
Country	24,40,722	23,37,108	26,88,785	26,63,041	25,99,548	25,39,504	23,44,985	21,70,293	21,85,491	24,25,853	27,10,209
TOTAL	27,51,539	26,06,865	29,67,340	29,56,687	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,73,704	30,59,748
Beer	..	..	..	..	..	..	..	6,197	4,379	10,463	4,600
Drugs other than Opium—											
Ganja	4,38,356	4,40,116	4,55,548	5,00,358	4,69,181	5,19,544	5,34,557	5,15,510	5,16,314	5,17,344	5,41,873
MISCELLANEOUS RECEIPTS	5,037	1,392	2,317	2,933	12,176	22,104	20,779	13,808	7,253	6,740	1,167
Opium	5,97,328	5,91,006	5,93,341	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656
TOTAL RECEIPTS	37,92,260	36,39,379	40,18,546	40,51,927	39,77,116	40,87,850	39,87,254	37,95,038	38,04,365	39,73,747	42,70,044
DITTO, excluding Opium	31,94,932	30,48,373	34,25,205	34,59,978	33,79,873	34,46,298	33,33,562	31,51,556	31,57,939	33,08,251	36,07,388
CHARGES	52,362	39,809	46,527	46,564	46,022	50,179	49,703	48,165	76,388	1,47,999	1,02,526
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	31,42,570	30,08,564	33,78,678	34,13,414	33,33,851	33,96,119	32,83,859	31,06,391	30,81,551	31,60,252	35,04,862
DITTO—Opium	5,97,328	5,91,006	5,93,341	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656
TOTAL NET RECEIPTS	37,39,898	35,99,570	39,72,019	40,05,363	39,31,094	40,37,671	39,37,551	37,46,873	37,27,977	38,25,748	41,67,518
ALLAHABAD—											
RECEIPTS—											
Spirits—											
English	20,030	21,510	20,220	3,390	3,010	2,680	2,410	3,460	3,180	3,370	3,710
Country	22,460	26,840	49,750	1,13,750	1,23,780	1,50,130	1,03,320	1,10,110	1,38,830	1,37,640	1,47,790
TOTAL	42,490	48,350	69,970	1,17,140	1,26,790	1,52,810	1,05,730	1,13,570	1,42,010	1,41,010	1,51,500
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—											
Ganja	34,770	34,670	28,880	42,600	34,770	40,000	40,680	39,580	37,330	41,200	39,100
MISCELLANEOUS RECEIPTS	13,690	11,600	11,330	11,790	15,090	16,670	13,930	12,990	11,450	5,240	6,530
Opium	33,370	33,890	34,230	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900
TOTAL RECEIPTS	1,24,320	1,28,510	1,44,410	2,02,320	2,05,220	2,41,810	1,89,460	1,94,050	2,20,600	2,17,470	2,28,030
DITTO, excluding Opium	90,950	94,620	1,10,180	1,71,53	1,76,650	2,09,480	1,60,340	1,66,14	1,90,790	1,87,450	1,97,130
CHARGES	4,820	4,970	5,030	4,43	4,300	4,790	4,730	4,01	4,680	10,160	1,920
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	86,130	89,650	1,05,150	1,67,100	1,72,350	2,04,690	1,55,610	1,62,130	1,86,110	1,77,290	1,95,210
DITTO—Opium	33,370	33,860	34,230	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900
TOTAL NET RECEIPTS	1,19,500	1,23,540	1,39,380	1,97,890	2,00,920	2,37,020	1,84,720	1,90,040	2,15,920	2,07,310	2,26,110

in the PROVINCE of AGRA, in each year from 1883-84 to 1907-08*

1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	
														PROVINCE OF AGRA—
														RECEIPTS—
														Spirits—
3,75,915	4,09,190	4,15,604	4,69,692	4,65,834	4,72,010	5,12,488	5,61,134	6,31,964	7,29,873	7,44,299	12,79,343	8,60,940	3,58,520	English
26,64,808	24,37,303	18,92,543	21,54,496	27,25,853	29,14,702	30,49,923	34,22,251	37,98,962	42,52,721	45,36,197	41,47,865	41,07,816	41,75,050	Country
30,39,823	28,46,493	23,08,147	26,24,188	31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	TOTAL
6,361	3,533	11,059	27,414	55,274	45,166	39,740	55,329	59,651	55,118	52,909	49,153	51,259	48,530	*Beer*
														Drugs other than Opium—
5,72,584	5,79,001	5,53,749	6,48,125	7,56,321	8,35,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,31,063	13,92,979	*Ganja*
1,211	1,235	794	2,168	1,148	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	MISCELLANEOUS RECEIPTS
6,38,571	5,66,949	5,06,828	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	*Opium*
42,58,550	35,97,211	33,80,568	38,15,103	45,52,584	48,91,049	51,87,301	56,97,107	62,85,042	69,88,666	73,29,249	75,12,779	66,19,119	66,96,914	TOTAL RECEIPTS
36,19,979	34,30,262	28,73,740	33,01,895	40,04,430	43,18,504	45,53,478	50,19,384	55,94,116	62,33,132	66,18,852	67,98,945	59,07,262	59,77,388	DITTO, excluding Opium
89,989	66,755	71,940	71,092	83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,788	90,150	1,09,214	CHARGES
35,29,990	33,63,507	28,01,800	32,30,803	39,20,906	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
6,38,571	5,66,949	5,06,828	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	DITTO—Opium
41,68,561	39,30,456	33,08,628	37,44,011	44,69,060	48,07,341	50,81,753	56,08,373	61,93,161	68,48,329	72,17,305	74,33,041	65,28,969	65,87,700	TOTAL NET RECEIPTS
														ALLAHABAD—
														RECEIPTS—
														Spirits—
3,810	3,560	3,280	3,240	2,880	2,690	2,820	2,850	2,826	3,338	4,912	5,142	4,547	4,339	English
1,46,410	1,28,590	1,12,200	1,23,470	1,47,910	1,54,720	1,66,470	1,95,893	1,90,315	2,27,245	2,62,128	2,54,284	2,33,327	2,00,288	Country
1,50,220	1,32,150	1,15,480	1,26,710	1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs other than Opium—
39,500	44,500	20,580	37,670	44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	*Ganja*
6,808	7,400	6,290	7,500	6,560	7,450	7,680	232	171	71	117	27	58	71	MISCELLANEOUS RECEIPTS†
36,630	24,940	24,100	24,490	22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	*Opium*
2,33,150	2,08,990	1,66,450	1,96,370	2,24,780	2,54,520	2,75,130	2,95,782	2,84,432	3,45,786	3,93,523	4,01,897	3,57,982	3,27,421	TOTAL RECEIPTS
1,96,520	1,84,050	1,42,350	1,71,880	2,02,100	2,23,620	2,41,470	2,55,858	2,49,766	3,15,368	3,64,173	3,62,445	3,24,005	2,84,396	DITTO, excluding Opium
1,980	1,400	1,990	2,200	2,160	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	CHARGES
1,94,540	1,82,650	1,40,360	1,69,680	1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
36,630	24,940	24,100	24,490	22,680	30,900	33,660	34,924	34,666	30,418	29,350	39,452	33,977	43,025	DITTO—Opium
2,31,170	2,07,590	1,64,460	1,94,170	2,22,620	2,52,600	2,72,290	2,92,826	2,82,560	3,41,844	3,87,187	3,98,662	3,53,742	3,20,796	TOTAL NETT RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year
† Includes receipts from license fees for *tari* and opium until 1901-02

EXCISE

No. 8—B

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94
OUDH—											
RECEIPTS—											
Spirits—											
English	3,580	3,841	4,470	3,635	4,214	4,590	3,796	3,915	4,251	4,681	5,066
Country	12,83,062	12,93,861	14,24,669	13,08,121	12,73,681	12,88,749	10,89,081	9,96,548	11,16,684	12,56,348	12,40,236
TOTAL	12,86,642	12,97,702	14,29,139	13,11,756	12,77,895	12,93,339	10,92,877	10,00,463	11,20,935	12,61,029	12,45,302
Beer	..	..	..	..	..	..	..	2,360	..	7,306	3,568
Drugs other than Opium—											
Ganja	1,15,001	1,09,163	1,47,625	1,70,248	1,79,252	1,88,960	1,96,796	1,76,705	1,95,773	2,03,811	2,03,552
MISCELLANEOUS RECEIPTS	861	1,016	1,715	1,387	1,163	621	766	552	677	752	706
Opium	99,790	1,02,587	1,05,126	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996
TOTAL RECEIPTS	15,02,294	15,10,468	16,83,695	15,94,619	15,67,995	16,18,696	14,28,927	13,09,878	14,51,480	16,15,230	15,84,124
DITTO, excluding Opium	14,02,504	14,07,881	15,78,479	14,83,391	14,58,310	14,82,920	12,90,439	11,80,080	13,17,385	14,72,898	14,53,128
CHARGES	6,182	5,876	6,892	6,549	7,223	7,562	7,408	7,951	26,307	43,803	30,981
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	13,96,322	14,02,005	15,71,587	14,76,842	14,51,087	14,75,358	12,83,031	11,72,129	12,91,078	14,29,095	14,22,147
DITTO—Opium	99,790	1,02,587	1,05,126	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996
TOTAL NET RECEIPTS	14,96,112	15,04,592	16,76,713	15,88,070	15,60,772	16,11,134	14,20,939	13,01,927	14,25,173	15,71,427	15,53,143
LUCKNOW—											
RECEIPTS—											
Spirits—											
English	2,472	2,656	3,040	2,544	2,880	3,088	2,736	2,496	2,500	2,576	2,336
Country	1,78,371	1,85,118	1,90,271	1,77,128	1,85,592	2,09,835	1,82,441	1,67,259	1,96,728	1,98,803	2,11,215
TOTAL	1,80,843	1,87,774	1,93,311	1,79,672	1,88,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,379	2,13,551
Beer	..	..	..	..	..	..	..	2,360	..	7,306	3,568
*Drugs**—											
Ganja	27,637	29,150	31,214	27,251	32,861	26,174	31,100	26,467	28,580	30,508	32,542
MISCELLANEOUS RECEIPTS	56	46	91	85	81	46	27	41	43	17	43
Opium	39,285	40,040	43,443	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964
TOTAL RECEIPTS	2,47,821	2,57,010	2,68,059	2,53,951	2,63,562	2,89,210	2,67,430	2,44,639	2,70,051	2,87,456	2,96,668
DITTO, excluding Opium	2,08,536	2,16,970	2,24,616	2,07,008	2,21,354	2,39,143	2,16,304	1,98,623	2,27,851	2,39,210	2,49,704
CHARGES	5,420	5,228	5,830	6,087	5,724	6,569	6,548	5,923	6,560	6,578	4,474
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,03,116	2,11,742	2,18,786	2,00,921	2,15,630	2,32,574	2,09,756	1,92,700	2,21,291	2,32,632	2,45,230
DITTO—Opium	39,285	40,040	43,443	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964
TOTAL NET RECEIPTS	2,42,401	2,51,782	2,62,229	2,47,864	2,57,838	2,82,641	2,60,882	2,38,707	2,63,491	2,80,878	2,92,194

* Includes district receipts

in OUDH, in each year from 1883-84 to 1907-08*

1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	
														OUDH—
														RECEIPTS—
														Spirits—
4,004	4,334	3,703	4,506	5,420	5,326	5,678	6,793	6,796	7,104	8,746	7,473	7,077	7,049	English.
10,18,402	9,16,199	5,75,926	8,27,058	11,49,838	12,51,049	13,97,685	17,73,679	18,88,252	20,00,304	21,20,503	16,69,703	18,20,385	16,11,271	Country
10,22,406	9,20,533	5,79,629	8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	TOTAL
3,634	4,478	3,898	16,377	30,752	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	*Beer*
														Drugs other than Opium—
2,24,886	2,08,284	1,78,236	2,24,509	2,70,244	2,97,049	3,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,587	5,97,607	4,63,058	*Ganja*
693	1,237	595	622	644	695	815	872	866	1,012	1,094	1,220	1,677	1,602	MISCELLANEOUS RECEIPTS
1,26,484	1,11,276	94,946	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	*Opium*
13,78,103	12,45,808	8,57,304	11,73,495	15,64,454	16,87,753	18,66,963	22,71,725	24,67,130	27,45,023	28,95,816	24,62,962	25,92,255	22,37,632	TOTAL RECEIPTS.
12,51,619	11,34,532	7,62,358	10,73,072	14,56,898	15,78,550	17,50,078	21,49,014	23,38,820	26,17,179	27,64,768	23,30,176	24,56,546	21,09,098	DITTO, excluding Opium
33,406	22,534	22,544	22,708	21,322	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,530	49,230	CHARGES
12,18,213	11,11,998	7,39,814	10,50,364	14,35,576	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,26,484	1,11,276	94,946	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	DITTO—Opium
13,44,697	12,23,274	8,34,760	11,50,787	15,43,132	16,67,096	18,46,451	22,50,953	24,48,114	27,21,903	28,72,260	24,40,815	25,67,675	21,97,402	TOTAL NET RECEIPTS
														LUCKNOW—
														RECEIPTS—
														Spirits—
2,163	2,320	2,224	2,736	2,972	3,360	3,424	3,664	3,520	3,776	4,706	4,650	4,599	4,647	English
1,93,399	2,20,411	1,52,958	2,30,784	2,40,796	2,51,867	2,94,132	3,56,032	4,08,389	4,97,525	3,90,404	3,84,224	3,97,857	3,73,838	Country
1,95,562	2,22,731	1,55,182	2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	TOTAL
3,634	4,478	3,898	16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	*Beer*
														Drugs—
35,000	39,600	40,071	48,033	58,176	83,634	83,640	1,07,328	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	*Ganja*
17	21	7	11	52	102	87	83	91	57	38	46	351	425	MISCELLANEOUS RECEIPTS
44,834	39,114	33,081	32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	*Opium*
2,79,047	3,05,944	2,32,239	3,30,337	3,66,902	3,97,525	4,43,241	5,33,954	5,79,617	7,48,150	5,61,759	6,57,202	6,74,745	5,95,466	TOTAL RECEIPTS
2,34,213	2,66,830	1,99,158	2,97,944	3,32,748	3,63,393	4,07,303	4,97,008	5,41,741	7,10,674	5,16,227	6,10,383	6,28,589	5,48,385	DITTO, excluding Opium
8,184	1,600	2,343	2,814	3,548	2,816	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	CHARGES
2,26,029	2,65,230	1,96,815	2,95,130	3,29,200	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
44,834	39,114	33,081	32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	DITTO—Opium
2,70,863	3,04,344	2,29,896	3,27,523	3,63,354	3,94,715	4,38,731	5,30,023	5,75,661	7,43,609	5,57,440	6,52,563	6,70,281	5,90,648	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year

EXCISE

No. 9

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94
PANJAB—											
RECEIPTS—											
Spirits—											
English	22,380	21,890	22,860	23,940	27,180	27,940	53,790	65,820	64,940	65,560	65,520
Rum	83,080	78,020	75,300	77,560	80,100	81,340	94,130	1,11,690	1,11,280	1,00,240	1,26,230
Country	6,66,830	6,97,880	6,95,590	7,31,730	7,69,350	8,15,600	8,61,110	9,39,400	9,85,750	9,97,790	10,60,120
TOTAL	7,72,290	7,97,790	7,93,750	8,33,230	8,76,630	9,24,880	10,09,030	11,16,910	11,61,970	11,63,590	12,51,870
Beer	..	..	..	..	..	..	..	12,940	11,430	7,680	6,010
Drugs other than Opium—											
Bhang and Charas *	1,44,640	1,46,610	1,48,620	1,54,820	1,47,570	1,42,050	1,54,980	1,55,690	1,57,300	1,70,860	1,79,550
MISCELLANEOUS RECEIPTS	..	..	..	..	..	..	..	..	..	..	..
Opium	4,25,890	4,16,680	3,63,330	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970
TOTAL RECEIPTS	13,42,820	13,61,080	13,05,700	13,55,270	13,95,390	14,63,385	15,78,520	17,46,190	17,93,595	18,20,690	19,68,400
DITTO, excluding Opium	9,16,930	9,44,400	9,42,370	9,88,050	10,24,200	10,71,930	11,63,910	12,85,540	13,30,700	13,42,130	14,37,430
CHARGES	57,650	56,810	56,650	54,100	55,560	52,250	63,480	71,750	65,300	68,010	75,000
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	8,59,280	8,87,590	8,85,720	9,33,950	9,88,640	10,19,630	11,00,430	12,13,790	12,65,400	12,74,120	13,62,430
DITTO—Opium	4,25,890	4,16,680	3,63,330	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970
TOTAL NET RECEIPTS	12,85,170	13,04,270	12,49,050	13,01,170	13,59,830	14,11,135	15,15,040	16,74,440	17,28,295	17,52,680	18,97,400
LAHORE—											
RECEIPTS—											
Spirits—											
English	2,720	2,520	2,510	2,740	2,680	2,730	6,050	8,500	10,500	11,310	9,670
Rum	1,220	1,680	2,630	1,990	2,260	2,390	3,150	3,940	4,860	6,760	6,750
Country	67,580	64,010	65,780	70,340	70,310	70,480	70,780	75,520	75,380	82,730	87,250
TOTAL	71,520	68,210	70,920	75,070	75,250	75,600	79,980	87,960	90,740	1,00,800	1,03,670
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—											
Bhang and Charas *	9,000	8,100	5,700	7,620	6,780	6,870	6,240	6,000	6,420	7,260	8,700
Opium	18,130	16,920	12,120	12,980	12,000	12,960	12,420	12,000	12,740	14,400	14,880
TOTAL RECEIPTS	98,650	93,230	88,740	95,670	94,030	94,830	98,640	1,05,960	1,09,900	1,22,460	1,27,250
DITTO, excluding Opium	80,520	76,310	76,620	82,690	82,030	82,470	86,220	93,960	97,160	1,08,060	1,12,370
CHARGES	1,430	1,410	1,510	1,410	1,430	1,730	1,720	2,130	2,550	2,470	3,510
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	79,090	74,900	75,110	81,280	80,600	80,740	84,500	91,830	94,610	1,05,590	1,08,860
DITTO—Opium	18,130	16,920	12,120	12,980	12,600	12,360	12,420	12,000	12,740	14,400	14,880
TOTAL NET RECEIPTS	97,220	91,820	87,230	94,260	92,600	93,100	96,920	1,03,830	1,07,350	1,19,990	1,23,740

* Ganja is not sold or used in the Panjab

in the PANJAB, in each official year from 1883-84 to 1907-08

1894-95.	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	
														PANJAB—
														RECEIPTS—
														Spirits—
60,650	69,400	68,080	71,590	81,630	93,451	91,982	78,115	88,952	98,928	1,01,376	1,28,854	1,58,513	1,83,674	English
1,67,530	1,67,670	1,67,780	1,74,250	14,87,680	14,88,188	14,76,443	14,29,640	15,31,373	16,34,914	19,74,305	22,34,842	24,32,333	25,76,578	Rum
11,18,340	11,85,390	11,76,660	12,82,020											Country
13,46,520	14,22,460	14,12,520	15,27,860	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	TOTAL
6,380	8,360	6,660	4,310	1,34,190	1,14,183	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	*Beer*
														Drugs other than Opium—
1,81,740	1,81,310	2,11,730	2,40,280	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	*Bhang and Charas*
..	..	2,040	1,750	2,920	1,465	896	800	571	1,123	388	640	740	650	MISCELLANEOUS RECEIPTS
5,19,290	5,26,635	5,59,620	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	*Opium*
20,53,930	21,38,765	21,92,570	23,46,900	25,98,170	25,94,369	26,01,132	25,04,599	26,75,239	28,00,404	31,50,820	35,64,693	39,89,988	42,18,285	TOTAL RECEIPTS
15,34,640	16,12,130	16,32,950	17,74,200	20,38,240	20,33,472	19,91,975	19,14,254	20,71,695	22,15,222	25,46,492	29,17,624	32,60,871	34,41,415	DITTO, excluding Opium
55,940	49,550	58,110	63,410	71,260	59,516	58,498	63,008	69,307	58,248	66,144	77,667	73,438	71,021	CHARGES
14,78,700	15,62,580	15,74,840	17,10,790	19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,19,290	5,26,635	5,59,620	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	DITTO—Opium
19,97,990	20,89,215	21,34,460	22,83,490	25,26,910	25,34,853	25,42,634	24,41,591	26,05,932	27,42,156	30,84,676	34,87,026	39,16,550	41,47,264	TOTAL NET RECEIPTS
														LAHORE—
														RECEIPTS—
														Spirits—
8,920	11,000	9,070	9,000	9,719	9,262	10,401	11,674	13,619	14,197	14,791	15,168	26,795	33,773	English
7,780	6,810	26,830	25,340	1,39,100	1,91,521	2,07,322	1,31,725	48,534	42,850	45,324	48,724	60,113	70,636	Rum
85,960	91,050	89,190	97,710											Country
1,02,660	1,08,860	1,25,090	1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs other than Opium—
8,400	7,900	7,090	9,180	6,600	8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,622	*Bhang and Charas*
14,300	24,090	20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	*Opium*
1,25,360	1,40,850	1,52,794	1,66,984	1,82,070	2,35,917	2,61,079	1,83,115	1,00,412	97,123	1,02,086	1,16,971	1,42,387	1,84,058	TOTAL RECEIPTS
1,11,060	1,16,760	1,32,180	1,41,230	1,55,410	2,08,799	2,27,459	1,53,155	71,949	67,063	70,783	74,880	98,749	1,35,031	DITTO, excluding Opium
2,830	3,090	4,800	3,300	3,710	4,678	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	CHARGES
1,08,230	1,13,670	1,27,380	1,37,930	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
14,300	24,090	20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	DITTO—Opium
1,22,530	1,37,760	1,47,994	1,63,684	1,78,360	2,31,039	2,55,778	1,77,891	96,664	69,634	97,316	1,10,536	1,38,455	1,79,808	TOTAL NET RECEIPTS

No. 10

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in the

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08
NORTH-WEST FRONTIER PROVINCE*—							
RECEIPTS—							
Spirits—							
English	13,701	23,433	25,632	24,992	25,960	25,839	33,386
Rum / Country	92,232	90,678	84,286	83,573	81,972	81,511	81,373
TOTAL	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759
Beer	..	..	..	..	..	..	..
Drugs other than Opium—							
Bhang and Charas	36,406	38,107	50,690	41,683	55,590	65,310	62,710
MISCELLANEOUS RECEIPTS	105	89	33	10	44	108	33
Opium	37,454	40,375	43,395	42,639	47,631	52,028	82,198
TOTAL RECEIPTS	1,79,898	1,92,682	2,04,036	1,92,897	2,11,197	2,24,796	2,59,700
DITTO, excluding Opium	1,42,444	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502
CHARGES	7,124	7,159	7,221	7,166	7,743	7,673	7,752
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750
DITTO—Opium	37,454	40,375	43,395	42,639	47,631	52,028	82,198
TOTAL NET RECEIPTS	1,72,774	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges are for the whole year 1901-02 for the five districts, formerly belonging to the Panjab, which constitute the new province

NORTH-WEST FRONTIER PROVINCE, in each official year from 1901-02 to 1907-08

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08
PESHAWAR—							
RECEIPTS—							
Spirits—							
English	2,700	3,205	2,105	2,232	2,232	2,232	5,700
Rum Country	12,632	13,944	12,576	14,548	14,548	14,548	16,050
TOTAL	15,332	17,149	14,681	16,780	16,780	16,780	22,550
Beer	..	..	..	..	..	..	..
Drugs other than Opium—							
Bhang and charas	9,608	8,755	12,592	9,705	11,901	15,126	17,123
Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,400
TOTAL RECEIPTS	32,757	32,726	34,137	33,914	35,929	41,420	52,073
DITTO, excluding Opium	24,940	25,904	27,273	26,485	28,681	31,906	39,673
CHARGES	489	987	487	470	665	1,087	50
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,451	24,917	26,786	26,015	28,016	30,819	39,623
DITTO—Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,400
TOTAL NET RECEIPTS	32,268	31,739	33,650	33,444	35,264	40,333	52,023

No. 11

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1883–84	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95
BOMBAY PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	63,280	73,070	77,630	1,52,640	1,61,210	1,56,160	1,58,520	1,65,800	1,68,770	1,74,510	1,76,040	1,78,260
Country	56,52,370	45,98,280	51,38,290	55,67,190	57,98,380	79,94,850	80,35,800	82,21,710	84,81,360	86,23,530	90,48,760	93,00,300
TOTAL	57,15,650	46,71,350	52,15,920	57,19,830	59,59,590	81,51,010	81,94,320	83,87,510	86,50,130	87,98,040	92,24,800	94,73,560
Beer	..	..	..	..	..	..	..	4,420	22,440	36,990	45,510	46,110
Drugs other than Opium—												
Ganja	1,80,600	2,00,970	2,08,150	2,15,260	1,98,580	1,22,670	2,56,060	2,66,150	3,33,960	2,23,990	3,29,770	3,61,910
Others	4,43,060	4,07,150	4,17,040	4,04,460	4,94,340	1,69,190	54,240	46,450	25,490	28,180	1,870	..
TOTAL	6,23,660	6,08,120	6,25,190	6,19,720	6,92,920	2,91,860	3,10,300	3,12,600	3,59,460	2,52,170	3,31,640	3,61,910
Miscellaneous Receipts	..	..	..	..	..	..	..	..	..	..	..	..
Opium	10,25,720	10,02,670	12,33,310	11,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730
TOTAL RECEIPTS	73,65,030	62,82,140	70,74,420	75,37,390	79,57,080	98,24,170	99,10,520	99,82,340	1,02,54,470	1,02,56,950	1,07,17,660	1,10,09,310
DITTO, excluding Opium	63,39,310	52,79,470	58,41,110	63,39,550	66,52,510	84,42,870	85,04,620	87,04,530	90,33,030	90,86,230	96,04,950	98,81,580
CHARGES	1,94,630	2,41,360	2,61,200	2,55,860	2,97,970	3,27,690	3,34,990	3,45,800	3,50,000	3,36,030	3,49,030	3,45,200
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	61,44,680	50,38,110	55,79,910	60,83,690	63,54,540	81,15,180	81,69,630	83,58,930	86,83,030	87,50,200	92,55,920	95,36,380
DITTO—Opium	10,25,720	10,02,670	12,33,310	11,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730
TOTAL NET RECEIPTS	71,70,400	60,40,780	68,13,220	72,81,530	76,59,110	94,96,480	95,75,530	96,36,740	99,04,470	99,20,920	1,03,68,630	1,06,64,110
BOMBAY, TOWN AND ISLAND—												
RECEIPTS—												
Spirits—												
English	..	..	..	64,640	65,860	65,150	67,000	68,280	68,850	69,370	68,840	69,550
Country	3,82,490	1,29,890	62,660	5,89,680	6,65,970	6,89,790	7,59,460	7,63,950	7,45,770	7,32,580	7,11,970	7,08,230
TOTAL	3,82,490	1,29,890	62,660	6,54,320	7,31,830	7,54,940	8,26,460	8,32,230	8,14,620	8,01,950	7,80,810	7,77,780
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	25,490	31,260	32,790	33,190	32,860	33,440	33,370	37,820	39,380	39,700	45,640	48,250
Others			12,270	14,150	27,070	27,610	9,280	40	..	..	..	..
TOTAL	25,490	31,260	45,060	47,340	59,930	61,050	42,650	37,860	39,380	39,700	45,640	48,250
Opium	18,230	7,030	2,480	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570
TOTAL RECEIPTS	4,26,210	1,68,180	1,10,200	7,04,490	7,98,780	8,21,990	8,74,750	8,81,050	8,64,140	8,52,200	8,35,790	8,32,600
DITTO, excluding Opium	4,07,980	1,61,150	1,07,720	7,01,660	7,91,760	8,15,990	8,69,110	8,70,090	8,54,500	8,41,650	8,26,450	8,26,030
CHARGES	34,310	37,220	39,110	42,670	45,160	47,480	54,180	51,940	54,250	55,270	79,750	57,510
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	3,73,670	1,23,930	68,610	6,58,990	7,46,600	7,68,510	8,14,930	8,18,150	8,00,250	7,86,380	7,46,700	7,68,520
DITTO—Opium	18,230	7,030	2,480	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570
TOTAL NET RECEIPTS	3,91,900	1,30,960	71,090	6,61,820	7,53,620	7,74,510	8,20,570	8,29,110	8,09,890	7,96,930	7,56,040	7,75,090

in the BOMBAY PRESIDENCY, in each official year from 1883-84 to 1907-08

1895–96	1896–97	1897–98	1898–99	1899-1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	
													BOMBAY PRESIDENCY—
													RECEIPTS—
													Spirits—
1,74,520	1,73,200	1,83,770	1,91,540	2,00,520	2,11,139	2,21,183	2,64,941	2,62,004	3,47,513	2,89,784	3,43,141	2,25,097	English
98,21,220	92,37,070	91,30,250	96,58,480	89,20,200	86,55,306	90,56,667	92,82,847	1,02,96,872	1,16,03,600	1,19,89,814	1,26,30,196	1,40,86,674	Country
99,95,740	94,10,270	93,15,680	98,46,210	91,04,461	88,68,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29 ,3,337	1,43,11,771	TOTAL*
44,500	41,700	34,750	43,920	42,940	28,298	45,188	38,674	34,493	31,027	22,114	13,363	15,190	*Beer*
3,88,320	4,30,470	4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	*Drugs other than Opium*— *Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
3,88,320	4,30,470	4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	TOTAL
..	..	..	..	..	..	..	..	67,884	71,910	79,751	73,032	79,490	*Miscellaneous Receipts* †
12,93,410	11,14,060	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	*Opium*
1,17,21,970	1,09,96,500	1,09,49,820	1,14,40,270	1,06,36,301	1,01,49,248	1,05,37,094	1,08,52,884	1,20,04,364	1,39,66,682	42,67,667	1,48,36,037	1,63,86,607	TOTAL RECEIPTS
1,04,28,560	98,82,440	98,07,990	1,03,25,450	96,28,851	93,80,375	98,07,179	1,00,75,798	1,11,67,393	1,28,75,393	1,32,49,928	1,38,41,098	1,53,27,598	DITTO, excluding Opium
3,56,260	3,63,970	3,53,090	3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528	4,70,418	5,21,349	5,37,698	8,82,223	CHARGES
1,00,72,300	95,18,470	94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
12,93,410	11,14,060	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	DITTO—Opium
1,13,65,710	1,06,32,530	1,05,96,730	1,10,93,460	1,03,02,081	98,03,552	1,01,83,937	1,04,98,130	1,16,00,836	1,34,96,264	1,37,46,318	1,42,98,339	1,55,04,384	TOTAL NET RECEIPTS
													BOMBAY, TOWN AND ISLAND—
													RECEIPTS—
													Spirits—
73,530	73,050	74,370	82,110	92,950	98,465	98,501	1,29,348	1,19,644	1,63,827	1,33,470	1,38,218	1,14,545	English
7,72,210	6,93,060	6,42,010	8,47,390	8,08,550	7,77,767	9,57,004	9,25,022	9,91,242	14,87,616	10,85,151	11,03,876	12,16,606	Country
8,45,740	7,66,110	7,16,380	9,29,500	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
48,180	59,610	77,410	76,370	79,870	83,206	94,024	1,08,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	*Drugs other than Opium*— *Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
48,180	59,610	77,410	76,370	79,870	83,206	94,024	1,08,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	TOTAL
5,890	7,330	5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	*Opium*
8,99,810	8,33,050	7,99,020	10,09,620	9,85,140	9,63,299	11,53,654	12,11,991	12,01,882	19,17,619	15,56,262	13,91,622	15,46,454	TOTAL RECEIPTS
8,93,920	8,25,720	7,93,790	10,05,870	8,81,370	9,59,438	11,49,829	12,08,105	11,97,974	18,89,532	15,17,802	13,48,135	14,98,931	DITTO, excluding Opium
55,640	59,710	61,490	59,890	67,560	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	CHARGES
8,38,280	7,66,010	7,32,300	9,45,980	9,13,810	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808	14,01,351	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,890	7,330	5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	DITTO—Opium
8,44,170	7,73,340	7,37,530	9,49,730	9,17,580	8,78,078	10,89,137	11,51,192	11,38,517	18,35,353	14,74,845	13,15,295	14,48,874	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department.
† Until 1902-03 these receipts were included partly under 'Spirits' and partly under 'Opium'

No. 12

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1883–84	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94
CENTRAL PROVINCES AND BERAR—*											
RECEIPTS—											
Spirits—											
English	5,230	4,890	6,970	6,090	5,830	6,780	7,400	8,160	7,780	7,230	7,670
Country	14,82,530	15,75,980	15,78,910	16,17,900	14,40,070	15,16,550	15,98,980	16,97,140	17,79,170	17,35,020	17,32,850
TOTAL	14,87,760	15,80,870	15,85,880	16,23,990	14,45,900	15,23,330	16,06,380	17,05,300	17,86,950	17,42,250	17,40,520
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—											
Ganja	1,33,380	1,67,050	1,97,450	2,16,360	2,00,360	2,08,190	2,09,740	2,22,270	2,35,820	2,62,190	2,78,130
MISCELLANEOUS RECEIPTS	4,220	9,850	4,040	7,120	12,690	22,010	25,310	21,590	21,220	20,920	23,750
Opium	7,30,710	7,32,510	7,35,070	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250
TOTAL RECEIPTS	23,56,070	24,90,280	25,22,440	25,71,610	23,35,290	24,43,720	25,52,260	26,62,500	27,74,180	27,56,060	27,93,650
DITTO, excluding Opium	16,25,360	17,57,770	17,87,370	18,47,470	16,58,950	17,53,530	18,41,430	19,49,160	20,43,990	20,25,360	20,42,400
CHARGES	48,540	57,880	62,060	70,220	71,750	74,440	56,990	54,940	56,200	59,750	44,740
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	15,76,820	16,99,890	17,24,710	17,77,250	15,87,200	16,79,090	17,84,440	18,94,220	19,87,790	19,65,610	19,97,660
DITTO—Opium	7,30,710	7,32,510	7,35,070	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250
TOTAL NET RECEIPTS	23,07,530	24,32,400	24,59,780	25,01,390	22,63,540	23,69,280	24,95,270	26,07,560	27,17,980	26,96,310	27,48,910
NAGPUR—											
RECEIPTS—											
Spirits—											
English	470	460	470	680	780	820	830	880	680	1,050	1,380
Country	71,660	85,810	64,420	70,770	77,590	80,080	85,860	93,260	93,120	87,540	91,390
TOTAL	72,130	86,270	64,890	71,450	78,370	80,900	86,690	94,140	93,800	88,590	92,770
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—											
Ganja	5,670	8,790	8,950	10,710	8,190	8,370	8,450	9,340	8,640	13,100	11,960
MISCELLANEOUS RECEIPTS	1,240	7,490	1,680	3,870	7,500	7,620	730	3,550	420	2,410	1,310
Opium	38,620	32,970	37,490	34,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540
TOTAL RECEIPTS	1,17,660	1,35,520	1,13,010	1,20,270	1,23,250	1,28,240	1,35,320	1,44,070	1,38,370	1,40,540	1,33,580
DITTO, excluding Opium	79,040	1,02,550	75,520	86,030	94,060	96,890	95,870	1,07,030	1,02,860	1,04,100	1,06,040
CHARGES	2,900	2,330	460	440	410	390	390	480	410	370	360
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	76,140	1,00,220	75,060	85,590	93,650	96,500	95,480	1,06,550	1,02,450	1,03,730	1,05,680
DITTO—Opium	38,620	32,970	37,490	34,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540
TOTAL NET RECEIPTS	1,14,760	1,33,190	1,12,550	1,19,830	1,22,840	1,27,850	1,34,930	1,43,590	1,37,960	1,40,170	1,33,220

* Figures for Berar are included with effect from 1903-04

in the CENTRAL PROVINCES and BERAR, in each official year from 1883-84 to 1907-08

1894–95	1895–96	1896–97	1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	
														CENTRAL PROVINCES AND BERAR—*
														RECEIPTS—
														Spirits—
7,570	8,980	7,670	7,410	6,866	8,873	9,591	8,299	10,844	14,724	12,359	23,681	19,049	9,376	English
17,28,690	15,08,570	13,44,270	10,51,970	12,12,020	12,20,200	10,66,420	12,29,617	14,54,163	32,34,819	41,15,299	54,68,009	64,53,319	55,18,891	Country
17,36,260	15,17,550	13,51,940	10,59,380	12,18,886	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,267	TOTAL
..	..	..	..	5,804	13,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	*Beer*
														Drugs other than Opium—
2,65,360	2,45,000	1,89,720	1,65,160	1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,135	*Ganja*
26,320	25,420	19,760	19,550	21,020	22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,692	MISCELLANEOUS RECEIPTS
7,47,700	6,75,790	5,49,840	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	17,93,673	*Opium*
27,75,640	24,63,760	21,11,260	17,43,030	19,46,510	19,87,781	17,88,466	19,51,197	22,55,822	45,54,629	56,22,237	71,79,441	83,24,793	77,77,955	TOTAL RECEIPTS
20,27,940	17,87,970	15,61,420	12,44,090	14,25,350	14,50,673	12,77,499	14,53,036	16,91,940	35,32,096	44,65,867	59,03,189	69,37,135	59,84,282	DITTO excluding Opium
54,630	54,640	55,560	50,390	48,330	52,905	47,421	51,328	57,895	73,837	93,329	1,64,246	2,51,840	2,83,706	CHARGES
19,73,310	17,33,330	15,05,860	11,93,700	13,77,020	13,97,768	12,30,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,85,295	57,00,576	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
7,47,760	6,75,790	5,49,840	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,773	DITTO—Opium
27,21,070	24,09,120	20,55,700	16,92,640	18,98,180	19,34,876	17,41,045	18,99,869	21,98,017	44,80,792	55,28,908	70,15,195	80,72,953	70,15,349	TOTAL NET RECEIPTS
														NAGPUR—
														RECEIPTS—
														Spirits—
1,390	1,860	1,960	2,120	2,120	2,119	2,103	2,550	2,306	2,008	1,763	1,969	2,124	1,335	English
96,630	1,02,130	1,02,130	1,28,060	1,39,900	1,46,652	1,43,781	1,57,383	1,72,309	2,20,359	2,29,151	2,39,805	5,17,357	5,03,144	Country
98,020	1,03,990	1,04,090	1,30,180	1,42,020	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs other than Opium—
12,650	10,970	15,860	12,520	14,930	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	*Ganja*
1,680	2,260	590	10	10	28	26	60	5	12	38	138	222	370	MISCELLANEOUS RECEIPTS
16,420	34,110	33,200	33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	54,844	*Opium*
1,28,770	1,51,330	1,53,740	1,76,540	1,85,590	1,94,282	1,90,792	2,03,577	2,17,685	2,71,243	2,83,264	2,98,224	5,83,407	5,87,217	TOTAL RECEIPTS
1,12,350	1,17,220	1,20,540	1,42,710	1,56,960	1,63,569	1,58,904	1,73,043	1,87,282	2,38,529	2,46,337	2,62,246	5,43,207	5,32,373	DITTO, excluding Opium
500	720	600	320	250	273	262	389	312	403	476	363	505	668	CHARGES
1,11,850	1,16,500	1,19,940	1,42,390	1,56,710	1,63,296	1,58,642	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
16,420	34,110	33,200	33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	DITTO—Opium
1,28,270	1,50,610	1,53,140	1,76,220	1,85,340	1,94,009	1,90,530	2,03,188	2,17,373	2,70,840	2,82,788	2,97,861	5,82,902	5,73,170	TOTAL NET RECEIPTS

* Figures for Berar are included with effect from 1903-04

No. 13

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1883–84	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95
MADRAS PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	3,81,990	28,780	45,500	1,22,310	2,83,060	2,94,570	4,06,280	3,02,980	2,65,070	3,05,730	2,98,310	2,80,050
Country	59,48,920	69,83,810	78,87,570	82,72,080	87,87,010	94,81,300	1,03,20,630	1,09,23,370	1,10,38,980	1,09,71,900	1,16,90,970	1,24,81,990
TOTAL	63,30,910	70,12,590	79,33,070	83,94,390	90,70,070	97,75,870	1,07,26,910	1,12,26,350	1,13,04,050	1,12,77,630	1,19,89,280	1,27,62,040
Beer	..	..	..	5,070	2,850	6,830	10,380	12,050	18,720	12,300	22,110	51,970
Drugs other than Opium—												
Ganja	..	..	..	..	..	..	..	10,030	54,990	48,730	61,300	54,650
MISCELLANEOUS RECEIPTS	23,330	60,010	1,36,710	90,690	13,330	11,930	24,540	30,110	38,840	35,840	40,190	45,350
Opium	5,81,080	6,11,610	7,09,770	3,16,870	2,69,310	2,72,270	2,57,700	3,08,490	3,33,390	3,53,250	3,33,380	3,46,170
Pass fees in account current with Bombay	58,650	53,630	50,370	3,59,450	3,83,500	4,11,600	3,82,520	4,08,650	3,89,650	3,83,800	4,28,400	4,11,350
Total Opium Receipts	6,39,730	6,65,240	7,60,140	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520
TOTAL RECEIPTS	69,93,970	77,37,840	88,29,920	91,66,470	97,39,060	1,04,78,500	1,14,02,050	1,19,96,680	1,21,39,640	1,21,11,550	1,28,74,660	1,36,71,530
DITTO, excluding Opium	63,54,240	70,72,600	80,69,780	84,90,150	90,86,250	97,94,630	1,07,61,830	1,12,78,540	1,14,16,600	1,13,74,500	1,21,12,880	1,29,14,010
CHARGES	1,99,470	2,26,760	3,53,210	2,40,830	2,69,040	3,28,620	3,82,790	4,76,540	5,60,180	5,85,170	6,01,440	6,15,870
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	61,54,770	68,45,840	77,16,570	82,49,320	88,17,210	94,66,010	1,03,79,040	1,08,08,000	1,08,56,420	1,07,89,330	1,15,11,440	1,22,98,140
DITTO—Opium	6,39,730	6,65,240	7,60,140	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520
TOTAL NET RECEIPTS	67,94,500	75,11,080	84,76,710	89,25,640	94,70,020	1,01,49,880	1,10,19,260	1,15,26,140	1,15,79,460	1,15,26,380	1,22,73,220	1,30,55,660
CITY OF MADRAS—												
RECEIPTS—												
Spirits—												
English	3,46,030	..	..	54,570	1,56,010	1,86,940	2,67,910	1,56,960	1,54,650	1,98,360	1,62,860	1,48,860
Country	11,12,660	11,18,280	11,59,750	9,11,760	5,52,120	7,24,930	8,98,600	8,69,080	8,08,000	8,28,340	8,63,240	10,07,560
TOTAL	14,58,690	11,18,280	11,59,750	9,66,330	7,08,130	9,11,870	11,65,610	10,26,040	9,62,650	9,96,700	10,26,100	11,56,420
Beer	..	..	..	..	..	..	..	..	..	..	..	230
Drugs other than Opium—												
Ganja	..	..	..	..	..	..	..	3,200	4,790	8,200	8,310	9,030
MISCELLANEOUS RECEIPTS	5,280	5,790	19,210	22,310	1,400	950	6,840	8,160	9,810	10,200	9,770	10,860
Opium, including Miscellaneous items	49,490	59,870	45,730	26,120	21,230	23,120	20,590	15,390	16,630	16,700	12,300	9,060
Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay	..	..	..	30,800	42,350	45,500	44,100	52,500	53,200	61,600	47,950	50,050
Total Opium Receipts	49,490	59,870	45,730	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110
TOTAL RECEIPTS	15,13,460	11,83,940	12,24,690	10,45,560	7,73,110	9,81,440	12,37,140	11,05,290	10,47,080	10,93,400	11,04,430	12,35,650
DITTO, excluding Opium	14,63,970	11,24,070	11,78,960	9,88,640	7,09,530	9,12,820	11,72,450	10,37,400	9,77,250	10,15,100	10,44,180	11,76,540
CHARGES	1,94,060	2,00,590	2,09,000	60,700	59,560	38,770	36,060	20,720	39,430	40,190	40,530	41,430
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	12,69,910	9,23,480	9,69,960	9,27,940	6,49,970	8,74,050	11,36,390	10,16,680	9,37,810	9,74,910	10,03,650	11,35,110
DITTO—Opium	49,490	59,870	45,730	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110
TOTAL NET RECEIPTS	13,19,400	9,83,350	10,15,690	9,84,860	7,13,550	9,42,670	12,01,080	10,84,570	10,07,640	10,53,210	10,63,900	11,94,220

in the MADRAS PRESIDENCY, in each official year from 1883-84 to 1907-08

1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	
													MADRAS PRESIDENCY—
													RECEIPTS —
													Spirits—
2,93,970	3,24,900	3,37,640	2,61,920	2,53,370	2,75,240	3,56,511	3,00,898	3,08,632	3,45,935	3,63,706	3,51,322	4,98,153	English
1,81,11,940	1,85,80,690	1,33,12,970	1,24,04,640	1,20,51,260	1,21,90,800	1,28,20,196	1,40,78,739	1,60,53,339	1,69,94,078	1,72,31,438	1,96,07,945	2,08,11,246	Country
1,84,05,810	1,89,05,590	1,36,51,260	1,26,67,690	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	TOTAL*
64,820	64,290	62,110	67,620	37,560	58,620	48,730	86,026	1,13,216	97,705	1,50,387	1,31,361	2,39,402	*Beer*
61,500	71,620	68,670	1,19,290	1,77,360	2,06,330	2,55,425	2,99,590	3,13,184	3,97,235	4,42,699	4,75,205	4,90,256	*Drugs other than Opium— Ganja*
57,530	68,060	66,450	69,730	60,250	71,080	64,225	64,242	71,699	72,786	77,377	80,316	79,054	MISCELLANEOUS RECEIPTS
3,44,060	3,63,550	3,66,940	3,84,520	3,96,150	4,25,900	3,76,837	3,59,748	4,02,808	4,21,814	4,08,245	4,52,886	5,06,526	*Opium†*
4,51,650	4,22,500	4,04,320	3,69,240	4,35,140	3,57,960	3,83,197	4,24,413	4,39,331	4,36,572	4,39,889	4,61,111	4,46,465	*Pass fees in account current with Bombay*
9,75,710	7,86,050	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	*Total Opium Receipts*
1,43,85,870	1,48,95,610	1,46,19,750	1,36,78,090	1,34,12,767	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,781	1,87,58,129	1,91,13,741	2,05,60,146	2,30,71,102	TOTAL RECEIPTS
1,35,89,660	1,41,09,560	1,38,48,490	1,29,24,330	1,25,81,477	1,28,05,434	1,35,47,495	1,48,30,311	1,68,61,642	1,78,99,743	1,82,65,607	1,96,46,149	2,21,18,111	DITTO, excluding Opium
7,00,180	7,07,070	9,89,320	9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,324	CHARGES‡
1,28,89,480	1,34,02,490	1,28,58,670	1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
7,95,710	7,86,050	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	DITTO—Opium
1,36,85,190	1,41,88,540	1,36,29,930	1,26,85,950	1,24,22,737	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801	1,77,58,301	1,80,93,731	1,95,51,375	2,20,30,778	TOTAL NET RECEIPTS
													CITY OF MADRAS — RECEIPTS—
													Spirits—
1,64,010	1,92,850	1,88,500	1,45,220	1,44,870	1,36,240	1,68,322	1,52,923	1,66,791	1,91,350	2,24,134	2,04,451	3,24,177	English
10,78,260	11,20,380	8,76,580	7,77,840	9,76,690	9,61,350	9,93,119	10,96,439	13,10,052	13,31,054	12,59,479	12,25,998	12,32,291	Country
12,42,270	13,13,730	10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	TOTAL
10	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
9,450	11,180	8,330	5,280	4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	*Drugs other than Opium— Ganja*
10,670	12,610	10,960	13,470	7,640	5,160	6,403	8,937	2,439	3,127	4,277	4,362	4,999	MISCELLANEOUS RECEIPTS
14,710	20,000	11,140	21,210	12,530	23,000	12,273	9,983	9,877	11,043	22,615	23,982	23,214	*Opium, including Miscellaneous items*
59,500	46,900	53,200	54,600	63,700	49,700	93,039	1,14,110	1,10,120	1,20,597	1,30,392	1,38,287	1,21,563	*Past duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay*
74,210	66,900	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	*Total Opium Receipts*
13,36,610	14,04,420	11,49,210	10,17,620	12,10,030	11,89,190	12,99,476	14,09,025	16,25,966	16,88,791	16,76,307	16,34,151	17,90,684	TOTAL RECEIPTS
12,62,400	13,37,520	10,84,870	9,41,810	11,33,800	11,16,490	11,94,164	12,84,932	15,05,969	15,57,151	15,23,300	14,71,882	16,45,907	DITTO, excluding Opium
41,790	39,820	39,790	42,110	38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	CHARGES
12,20,610	12,97,700	10,45,080	8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
74,210	66,900	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	DITTO—Opium
12,94,820	13,64,600	11,09,420	9,75,510	11,71,280	11,50,750	12,73,398	13,81,522	16,00,850	16,63,889	16,49,543	16,05,346	17,61,365	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department
† Includes Opium Miscellaneous receipts until 1902-03
‡ From 1895-96 the figures include some small charges under Opium

EXCISE

No. 14

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population; in each Province in each year from 1883-84 to 1907-08

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	a. p.
1883–84	India, General (a)	(b)	(b)	3,65,810	30,630	3,96,440	— 6·78
	Burma (Lower)	1,572	18(c)	7,21,320	15,04,020	22,42,016	7 8·4
	Assam	372	1,674	2,28,290	18,84,430	21,13,066	6 2·08
	Bengal	28,137	6,507	63,85,210	40,33,870	1,04,23,150	2 4·05
	United Provinces of Agra and Oudh	13,874	6,000	40,38,181	12,50,475	52,94,554	1 9·67
	Panjab	1,535	2,157	7,72,290	5,70,530	13,42,820	1 0·4
	Bombay Presidency	4,769	2,432	57,15,650	16,49,380	73,65,030	6 2·99
	Central Provinces	9,454	1,912	14,87,760	8,64,090	23,56,070	3 5·95
	Madras Presidency	36,597	1,107	63,30,910	6,39,730	69,93,970	3 1·69
	TOTAL	96,310	21,807	2,60,45,421	1,24,27,155	3,85,27,104	2 8·34
1884–85	India, General	(b)	(b)	4,92,030	41,850	5,33,880	— 9·13
	Burma (Lower)	1,502	18(c)	7,70,310	14,64,420	22,41,700	7 8·39
	Assam	384	1,634	2,63,010	19,36,440	22,00,270	6 5·13
	Bengal	27,247	6,284	60,15,720	40,29,440	1,00,48,950	2 3·04
	United Provinces of Agra and Oudh	12,818	5,842	39,04,567	12,42,872	51,49,847	1 9·08
	Panjab	1,624	2,120	7,97,790	5,63,290	13,61,080	1 0·52
	Bombay Presidency	4,516	2,471	46,71,350	16,10,790	62,82,140	5 3·96
	Central Provinces	9,306	1,875	15,80,870	8,99,560	24,90,280	3 8·34
	Madras Presidency	39,539	1,089	70,12,590	6,65,240	77,37,840	3 5·7
	TOTAL	96,936	21,333	2,55,08,237	1,24,53,902	3,80,45,987	2 7·85
1885–86	India, General	(b)	(b)	4,93,450	36,010	5,29,510	— 9·06
	Burma (Lower)	1,437	17(c)	7,15,560	13,67,520	21,00,910	7 2·59
	Assam	369	1,606	2,74,980	18,98,590	21,73,900	6 4·21
	Bengal	27,015	6,000	56,15,200	39,60,610	95,81,580	2 1·78
	United Provinces of Agra and Oudh	12,451	4,667	43,96,479	13,01,640	57,02,151	1 11·34
	Panjab	1,680	2,120	7,93,750	5,11,950	13,05,700	1 0·01
	Bombay Presidency	5,993	2,513	52,15,920	18,58,500	70,74,420	6 0·03
	Central Provinces	9,254	1,942	15,85,880	9,32,520	25,22,440	3 8·91
	Madras Presidency	36,415	1,062	79,33,070	7,60,140	88,29,920	3 11·58
	TOTAL	94,614	19,927	2,70,24,289	1,26,27,480	3,98,20,531	2 9·43
1886–87	India, General	(b)	(b)	4,82,440	56,750	5,39,220	— 9·23
	Burma (Lower)	1,406	17(c)	8,24,490	16,40,670	24,76,480	8 6·07
	Assam	377	1,538	2,72,780	18,22,430	21,95,510	6 4·97
	Bengal	26,976	5,914	59,76,350	41,37,180	1,01,22,760	2 3·24
	United Provinces of Agra and Oudh	12,512	4,943	42,68,443	13,73,783	56,46,546	1 11·11
	Panjab	1,723	2,320	8,33,230	5,22,040	13,55,270	1 0·47
	Bombay Presidency	4,918	2,556	57,19,830	18,17,560	75,37,390	6 4·74
	Central Provinces	9,619	2,023	16,23,990	9,40,500	25,71,610	3 9·78
	Madras Presidency	43,499	1,163	83,99,460	6,76,320	91,66,470	4 1·39
	TOTAL	1,01,030	20,474	2,84,01,013	1,30,87,233	4,16,11,256	2 10·93
1887–88	India, General	(b)	(b)	5,99,940	38,730	6,38,670	— 10·93
	Burma (Lower)	1,482	15(c)	9,44,590	17,40,780	26,88,200	9 2·79
	Assam	367	1,434	2,45,850	18,56,830	21,02,960	6 1·72
	Bengal	26,320	5,666	64,56,200	43,99,770	1,08,62,030	2 5·23
	United Provinces of Agra and Oudh	12,247	4,962	41,76,411	13,55,361	55,45,111	1 10·7
	Panjab	1,947	3,500	8,76,630	5,18,760	13,95,390	1 0·84
	Bombay Presidency	5,029	2,566	59,59,590	19,97,490	79,57,080	6 9·02
	Central Provinces	9,847	2,014	14,45,900	8,76,700	23,35,290	3 5·58
	Madras Presidency	43,570	1,157	90,72,920	6,52,810	97,39,060	4 4·48
	TOTAL	100,809	21,314	2,97,78,031	1,34,37,231	4,32,63,791	3 0·32
1888–89	India, General	(b)	(b)	4,75,700	75,490	5,55,860	— 9·51
	Burma	1,622	28(c)	11,15,150	18,90,890	30,07,150	10 3·94
	Assam	365	1,356	2,85,450	18,81,710	21,67,540	6 3·99
	Bengal	25,209	5,625	63,88,820	44,96,000	1,08,88,950	2 5·3
	United Provinces of Agra and Oudh	12,495	5,076	41,97,989	14,85,832	57,06,546	1 11·36
	Panjab	1,904	3,639	9,24,880	5,38,505	14,63,385	1 1·46
	Bombay Presidency	5,755	2,615	81,51,010	16,73,160	98,24,170	8 4·03
	Central Provinces	9,702	2,125	15,23,330	8,98,380	24,43,720	3 7·51
	Madras Presidency	44,268	1,172	97,82,700	6,83,870	1,04,78,500	4 8·46
	TOTAL	101,320	21,636	3,28,45,029	1,36,23,837	4,65,35,821	3 3·07
1889–90	India, General	(b)	(b)	5,67,080	77,860	6,50,680	— 11·13
	Burma	1,641	36(c)	20,96,750	20,46,030	41,52,790	8 8·84
	Assam	367	1,356	3,21,180	19,95,150	23,16,840	6 9·22
	Bengal	24,037	5,396	60,81,030	43,85,960	1,04,73,420	2 4·18
	United Provinces of Agra and Oudh	12,444	5,136	38,71,103	15,22,953	54,15,601	1 10·17
	Panjab	1,977	3,712	10,09,030	5,69,490	15,78,520	1 2·52
	Bombay Presidency	4,772	2,571	81,94,320	17,16,200	99,10,520	8 4·91
	Central Provinces	9,191	2,149	16,06,380	9,20,570	25,52,260	3 9·44
	Madras Presidency	37,138	1,336	1,07,37,290	6,40,220	1,14,02,050	5 1·44
	TOTAL	91,567	21,692	3,44,84,163	1,38,74,433	4,84,52,681	3 4·68

(a) See note at foot of table No. 4 (b) No information (c) Opium shops only

No. 14—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population; in each Province in each year from 1883-84 to 1907-08—continued

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	a. p.
1890–91	India, General	(a)	(a)	5,47,610	95,000	6,47,530	— 11·08
	Burma	1,666	36(b)	19,87,300	21,40,600	41,34,350	8 8·37
	Assam	306	1,261	3,85,460	20,91,140	24,77,310	7 2·85
	Bengal	22,764	4,979	59,76,150	44,78,100	1,04,60,920	2 4·15
	United Provinces of Agra and Oudh	12,221	5,069	36,25,061	41,65,495	51,04,916	1 8·9
	Panjab	1,936	3,738	11,29,850	6,16,340	17,46,190	1 4·07
	Bombay Presidency	4,728	2,552	83,91,930	15,90,410	99,82,340	8 5·64
	Central Provinces	8,376	2,154	17,05,300	9,35,610	26,62,500	3 11·4
	Madras Presidency	32,418	1,323	1,12,38,400	7,28,170	1,19,96,680	5 4·65
	TOTAL	84,415	21,112	3,49,87,061	1,41,40,865	4,92,12,736	3 5·32
1891–92	India, General	(a)	(a)	6,10,870	82,380	6,98,170	— 11·94
	Burma	1,642	37(b)	22,28,710	20,18,130	42,48,280	8 11·25
	Assam	289	1,254	3,96,070	22,06,580	26,03,280	7 7·26
	Bengal	23,112	4,979	65,30,780	45,91,060	1,11,29,810	2 5·95
	United Provinces of Agra and Oudh	12,118	4,888	37,55,307	14,92,608	52,55,845	1 9·52
	Panjab	1,779	3,482	11,73,400	6,20,195	17,93,595	1 4·5
	Bombay Presidency	4,770	2,495	86,73,570	15,80,900	1,02,54,470	8 8·41
	Central Provinces	7,951	2,095	17,86,950	9,66,010	27,74,180	4 1·39
	Madras Presidency	31,802	1,294	1,13,22,770	7,78,030	1,21,39,640	5 5·42
	TOTAL	83,463	20,524	3,64,78,427	1,43,35,893	5,08,97,270	3 6·73
1892–93	India, General	(a)	(a)	6,22,540	90,180	7,18,360	1 0·29
	Burma	1,630	36(b)	25,06,640	22,39,400	47,47,370	9 11·85
	Assam	280	1,154	4,09,960	21,76,690	25,87,280	7 6·7
	Bengal	22,124	5,072	69,43,140	46,47,060	1,16,00,610	2 7·22
	United Provinces of Agra and Oudh	11,832	4,946	40,52,502	15,28,983	55,88,977	1 10·88
	Panjab	1,630	3,401	11,71,270	6,49,420	18,20,690	1 4·7
	Bombay Presidency	4,257	2,413	88,34,120	14,22,830	1,02,56,950	8 8·43
	Central Provinces	7,900	2,076	17,42,250	9,92,890	27,56,060	4 1·07
	Madras Presidency	31,146	1,250	1,12,89,930	7,85,780	1,21,11,550	5 5·26
	TOTAL	80,799	20,348	3,75,72,352	1,45,33,233	5,21,87,847	3 7·81
1893–94	India, General	(a)	(a)	4,48,163	65,104	5,18,967	— 8·88
	Burma	1,528	41(b)	21,31,300	18,43,660	39,77,130	8 4·4
	Assam	276	1,151	4,32,500	22,02,270	27,25,300	7 11·54
	Bengal	23,211	5,248	72,84,820	48,41,360	1,21,37,860	2 8·66
	United Provinces of Agra and Oudh	12,151	4,781	43,13,218	15,39,077	58,54,168	1 11·96
	Panjab	1,631	3,425	12,57,880	7,10,520	19,68,400	1 6·15
	Bombay Presidency	4,262	2,366	92,73,310	14,44,350	1,07,17,660	9 1·13
	Central Provinces	7,926	1,866	17,40,520	10,29,380	27,93,650	4 1·74
	Madras Presidency	30,779	1,335	1,20,11,390	8,23,080	1,28,74,660	5 9·38
	TOTAL	81,764	20,213	3,88,93,101	1,45,88,801	5,35,67,795	3 8·97
1894–95	India, General	(a)	(a)	5,06,133	56,681	5,68,564	— 9·87
	Burma	1,542	40(b)	19,73,570	17,59,890	37,35,050	7 10·29
	Assam	287	1,088	4,63,600	22,32,090	26,96,240	7 10·52
	Bengal	23,809	5,182	76,56,440	48,98,930	1,25,67,840	2 9·82
	United Provinces of Agra and Oudh	10,974	4,746	40,72,224	15,62,525	56,36,653	1 11·1
	Panjab	1,620	3,454	13,52,900	7,01,030	20,53,930	1 6·9
	Bombay Presidency	4,222	2,388	95,19,670	14,89,640	1,10,09,310	9 4·1
	Central Provinces	7,239	1,874	17,36,260	10,13,060	27,75,640	4 1·42
	Madras Presidency	30,828	1,355	1,28,14,010	8,12,170	1,36,71,530	6 1·67
	TOTAL	80,521	20,127	4,00,94,807	1,45,26,016	5,47,14,757	3 9·94
1895–96	India, General	(a)	(a)	5,15,685	60,629	5,82,194	— 9·96
	Burma	2,313	42(b)	20,18,920	18,19,880	38,44,660	8 1·66
	Assam	283	1,108	5,26,030	22,52,540	27,79,180	8 1·43
	Bengal	26,870	5,124	81,31,020	52,32,830	1,33,77,690	3 —
	United Provinces of Agra and Oudh	10,888	4,740	37,75,037	14,65,510	52,43,019	1 9·46
	Panjab	1,615	3,446	14,30,820	7,07,945	21,38,765	1 7·68
	Bombay Presidency	4,223	2,385	1,00,40,240	16,81,730	1,17,21,970	9 11·35
	Central Provinces	7,149	2,770	15,17,550	9,20,790	24,63,760	3 7·86
	Madras Presidency	30,467	1,308	1,34,70,630	8,57,210	1,43,85,370	6 5·52
	TOTAL	83,808	20,923	4,14,25,932	1,49,99,064	5,65,36,608	3 11·46
1896–97	India, General	(a)	(a)	5,02,860	65,437	5,74,177	— 9·82
	Burma	1,537	54(b)	20,67,960	21,27,030	42,20,970	8 10·56
	Assam	294	1,080	5,79,160	22,03,210	27,83,220	8 1·57
	Bengal	28,350	4,744	82,48,940	51,43,770	1,34,10,570	3 0·09
	United Provinces of Agra and Oudh	10,765	4,699	29,02,724	13,33,759	42,37,872	1 5·34
	Panjab	1,633	3,020	14,19,180	7,71,350	21,92,570	1 8·17
	Bombay Presidency	4,233	2,370	94,51,970	15,44,530	1,09,96,500	9 3·96
	Central Provinces	7,272	2,433	13,51,940	7,39,560	21,11,260	3 1·59
	Madras Presidency	29,300	1,462	1,39,69,880	8,57,670	1,48,95,610	6 8·27
	TOTAL	83,385	19,862	4,04,94,614	1,47,86,316	5,54,22,749	3 10·53

(a) No information (b) Opium shops only

No. 14—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPT (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population; in each Province in each year from 1883-84 to 1907-08—continued

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population*
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
							a. p.
1897-98	India, General	(a)	(a)	4,54,519	67,141	5,27,540	— 9·03
	Burma	1,490	56(b)	21,21,150	20,33,910	42,15,790	8 10·43
	Assam	291	1,034	5,74,170	21,93,050	27,67,960	8 1·03
	Bengal	27,856	4,757	76,73,260	50,61,550	1,27,48,050	2 10·3
	United Provinces of Agra and Oudh	10,780	4,721	34,99,543	14,86,265	49,88,598	1 8·42
	Panjab	1,675	2,967	15,32,170	8,12,980	23,46,900	1 9·6
	Bombay Presidency	4,230	2,343	93,50,430	15,99,390	1,09,49,820	9 3·5
	Central Provinces	6,869	2,401	10,59,380	6,64,100	17,43,030	2 7·03
	Madras Presidency	28,233	1,364	1,37,13,370	8,39,930	1,46,19,750	6 6·78
	TOTAL	81,424	19,643	3,99,77,992	1,47,58,316	5,49,07,438	3 10·1
1898-99	India, General	(a)	(a)	4,94,087	63,424	5,63,981	— 9·65
	Burma	1,519	67(b)	24,26,720	21,24,770	46,14,800	9 8·5
	Assam	289	1,037	6,56,970	22,26,830	28,83,860	8 5·1
	Bengal	28,996	4,761	82,00,180	52,11,950	1,34,27,270	3 0·13
	United Provinces of Agra and Oudh	10,791	4,783	44,32,971	16,82,275	61,17,038	2 1·04
	Panjab	1,541	2,822	17,12,500	8,82,750	25,98,170	1 11·91
	Bombay Presidency	4,224	2,335	98,90,130	15,50,140	1,14,40,270	9 8·48
	Central Provinces	6,815	2,471	12,24,690	7,00,800	19,46,510	2 10·65
	Madras Presidency	28,148	1,390	1,27,35,310	8,73,050	1,36,78,090	6 1·71
	TOTAL	82,323	19,666	4,17,73,558	1,53,15,489	5,72,69,989	4 0·08
1899-1900	India, General	(a)	(a)	4,93,605	60,287	5,60,973	— 11·42
	Burma	1,533	68(b)	26,13,040	22,82,990	49,39,880	8 6·51
	Assam	296	1,023	6,90,479	21,71,989	28,63,377	7 10·1
	Bengal	28,702	4,751	87,00,520	52,44,970	1,39,65,950	2 11·87
	United Provinces of Agra and Oudh	10,485	4,745	47,12,684	18,64,104	65,78,802	2 2·52
	Panjab	1,535	2,849	16,95,772	8,97,132	25,94,369	2 0·5
	Bombay Presidency	4,104	2,328	91,47,401	14,88,900	1,06,36,301	9 2·29
	Central Provinces	6,809	2,445	12,42,658	7,22,227	19,87,781	3 2·64
	Madras Presidency	28,653	1,557	1,23,43,867	10,08,650	1,34,12,767	5 7·4
	TOTAL	82,117	19,766	4,16,40,026	1,57,41,249	5,75,40,200	3 10·81
1900-01	India, General	(a)	(a)	10,25,717	72,622	11,04,285	1 10·27
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,888	9 2·61
	Assam	289	1,056	7,20,870	22,41,666	29,33,390	8 0·41
	Bengal	29,386	4,785	90,19,212	56,11,245	1,46,48,409	3 1·63
	United Provinces of Agra and Oudh	10,452	4,774	50,31,534	20,20,557	70,54,264	2 4·4
	Panjab	1,549	2,837	16,69,539	9,30,697	26,01,132	2 0·57
	Bombay Presidency	4,116	2,302	88,97,190	12,52,058	1,01,49,248	8 9·24
	Central Provinces	6,786	2,462	10,88,144	6,81,269	17,88,466	2 10·77
	Madras Presidency	28,476	1,629	1,25,27,574	9,90,690	1,35,89,294	5 8·3
	TOTAL	83,202	19,929	4,28,07,419	1,62,31,020	5,91,98,376	4 0·14
1901-02	India, General	(a)	(a)	8,73,134	76,703	9,55,852	1 7·28
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494	9 4·57
	Assam	293	1,072	7,26,685	21,05,764	28,33,034	7 9·11
	Bengal	30,646	4,925	91,88,467	58,18,813	1,50,25,317	3 2·59
	United Provinces of Agra and Oudh	10,458	4,828	58,49,587	21,16,424	79,68,832	2 8·68
	Panjab	1,430	2,706	16,29,324	8,74,475	25,04,599	1 11·65
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898	1 4·25
	Bombay Presidency	4,149	2,181	93,25,737	12,11,357	1,05,37,094	9 1·26
	Central Provinces	6,810	2,470	12,49,877	6,77,578	19,51,197	3 1·93
	Madras Presidency	29,064	1,732	1,32,27,845	10,15,459	1,43,07,529	5 11·89
	TOTAL	84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846	4 2·16
1902-03	India, General	(a)	(a)	9,76,038	92,025	10,74,056	1 9·66
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960	9 11·62
	Assam	293	1,061	7,19,764	21,99,482	29,19,938	7 11·97
	Bengal	32,022	5,369	97,39,728	60,32,784	1,57,87,729	3 4·55
	United Provinces of Agra and Oudh	10,519	4,950	64,11,551	23,38,299	87,52,172	2 11·25
	Panjab	1,451	2,711	17,49,999	9,24,669	26,75,239	2 1·26
	North-West Frontier Province	80	172	1,14,111	78,482	1,92,682	1 5·41
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884	9 4·54
	Central Provinces	7,246	2,705	14,74,251	7,59,297	22,55,822	3 7·85
	Madras Presidency	29,105	1,748	1,44,66,479	10,83,751	1,56,14,472	6 6·46
	TOTAL	86,757	20,984	4,82,24,975	1,75,03,372	6,58,89,954	4 5·6
1903-04	India, General	(a)	(a)	10,85,260	80,481	11,70,906	1 11·61
	Burma	1,994	174(b)	33,91,638	40,18,679	74,64,332	12 10·88
	Assam	290	1,050	7,29,920	22,93,432	30,24,391	8 3·4
	Bengal	33,792	5,434	1,02,10,139	60,47,110	1,62,96,470	3 5·86
	United Provinces of Agra and Oudh	10,586	5,141	70,72,036	26,59,479	97,33,689	3 3·19
	Panjab	1,446	2,732	18,57,453	9,41,828	28,00,404	2 2·45
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036	1 6·43
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364	10 4·48
	Central Provinces and Berar	9,708	3,285	32,57,294	12,92,755	45,54,629	5 9·24
	Madras Presidency	29,210	1,814	1,64,76,759	11,55,323	1,77,03,781	7 4·96
	TOTAL	91,323	22,051	5,47,88,760	1,99,21,309	7,49,57,002	5 0·25

* For 1897-98 and 1898-99 according to the census of 1891; for the year 1899-1900 and subsequent years on the census of 1901.

(a) No information

(b) Opium shops only

No. 14—*concluded*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population; in each Province in each year from 1883-84 to 1907-08—concluded

	PROVINCES	Number of Shops		Receipts		Total, including miscellaneous receipts	Incidence of taxation per head of population according to the census of 1901
		Liquors	Drugs	Liquors	Drugs		a. p.
1904-05	India, General	(a)	(a)	11,31,513	94,005	12,31,241	2 0·83
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670	12 7·97
	Assam	282	1,042	7,09,175	23,43,938	30,54,075	8 4·38
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334	3 0·47
	United Provinces of Agra and Oudh	10,644	4,977	74,92,163	27,30,241	1,02,25,065	3 5·16
	Panjab	1,481	2,636	22,04,544	9,45,888	31,50,820	2 5·81
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,897	1 5·42
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682	12 0·82
	Central Provinces and Berar	9,195	3,303	41,35,667	14,82,670	56,22,237	7 1·46
	Madras Presidency	29,569	1,842	1,74,39 722	12,45,621	1,87,58,129	7 10·26
	TOTAL	91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150	5 2·44
1905-06	India, General	(a)	(a)	10,84,012	1,07,256	11,96,915	2 0·14
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926	14 4·26
	Eastern Bengal and Assam	6,494	2,517	19,26,280	42,63,854	62,07,667	3 3·07
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436	4 9·98
	United Provinces of Agra and Oudh	10,800	4,988	71,85,780	27,87,960	99,75,741	3 4·16
	Panjab	1,462	2,349	24,98,591	10,65,462	35,64,693	2 9·66
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197	1 7·08
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667	12 3·95
	Central Provinces and Berar	7,821	3,084	54,98,359	16,75,472	71,79,441	9 6·95
	Madras Presidency	30,859	1,951	1,77,45,531	12,90,833	1,91,13,741	8 0·05
	TOTAL	91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424	5 8·59
1906-07	India, General	(a)	(a)	10,87,076	98,213	11,91,311	2 0·03
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	13 3·06
	Eastern Bengal and Assam	6,456	2,481	20,54,226	43,03,509	63,73,487	3 4·12
	Bengal	27,979	4,107	1,08,93,597	51,63,996	1,60,79,779	5 0·87
	United Provinces of Agra and Oudh	10,055	4,920	63,77,277	28,26,236	92,11,374	3 1·09
	Panjab	1,476	2,280	27,25,238	12,64,010	39,89,988	3 1·66
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,796	1 9·47
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	12 9·84
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	11 1·53
	Madras Presidency	30,398	1,878	1,90,90,628	13,89,202	2,05,60,146	8 7·31
	TOTAL	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,697	5 11·15
1907-08	India, General	(a)	(a)	11,77,130	1,15,312	12,98,383	1 4·65
	Burma	1,576	439(b)	36,73,163	41,41,576	78,57,315	13 7·04
	Eastern Bengal and Assam	6,705	2,273	22,30,047	45,52,211	67,98,748	3 6·79
	Bengal	26877	4,178	1,16,54,631	53,99,870	1,70,78,073	5 4·65
	United Provinces of Agra and Oudh	9,334	4,913	62,26,538	27,04,097	89,34,546	2 11·97
	Panjab	1,138	1,758	28,86,625	13,31,010	42,18,285	3 0·07
	North-West Frontier Province	84	178	1,14,759	1,44,908	2,59,700	1 11·46
	Bombay Presidency	4,830	2,502	1,43,26,961	19,80,156	1,63,86,607	14 1·92
	Central Provinces and Berar	5,987	2,217	55,35,455	22,22,808	77,77,955	10 4·53
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	9 7·93
	TOTAL	86,781	20,313	6,93,74,110	2,40,35,195	9,36,80,714	6 0·98

(a) No information

(b) Opium shops only

PROVINCIAL RATES

[TABLE 1, PAGE 139]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This is a new section compiled for the first time for insertion in this part of Statistics of British India. It gives details of Provincial Rates, which include, amongst others, (1) District Local Fund cess, (2) Provincial cesses for expenditure on roads, schools, famine assurances, canals, etc., and (3) cess for village services and *patwaris*. These three items represent respectively 67, 16, and 13 per cent of the total receipts during the quinquennium ending 1907-08. The total receipts are about 3 per cent of the total Indian revenue.

The District Local Fund cesses on land were imposed in most provinces in 1870 and 1871. They are in general collected jointly with the land revenue and rise or fall with it. Madras contributes about 25 per cent of the total collections, the United Provinces 22 per cent, Bengal 16 per cent, Bombay 11 per cent, and the Panjab, Eastern Bengal and Assam, and Burma between 7 and 8 per cent each.

Provincial cesses for expenditure on roads, schools, etc., are mostly levied in Bengal and Eastern Bengal and Assam; and cess for village services and *patwaris* is chiefly collected only in Madras and the Central Provinces and Berar.

The so-called famine cesses levied in the United Provinces, the Panjab, and the Central Provinces were remitted during 1905-06, and the remissions were partly compensated for by enhanced receipts in Bengal and Eastern Bengal and Assam.

During 1906-07 the *patwari* cess in the United Provinces, the Panjab, Ajmer, the Central Provinces, and the Sambalpur district of Bengal was repealed, and the *ryotwari* village service cess in Madras, the village service cess in Coorg, and the zamindari dâk cess in Bengal and Eastern Bengal were abolished.

In 1907-08 the proprietary estates village service cess was extended to Madras.

The expenditure on account of establishment and other charges is about 5 lakhs and is incurred in Bengal, Eastern Bengal and Assam, Burma, and Bombay.

PROVINCIAL RATES

No. 1

STATEMENT shewing the REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE in each official year 1903-04 to 1907-08

		District Local Fund cesses	Cess on land for railways	Provincial cesses for expenditure on roads, schools, famine assurances, canals, etc.	District Post cesses	Cess for village services and patwaris	Other cesses	Total revenue	Expenditure, establishment and other charges
India, General *	1903–04	61,334	..	..	..	57,520	46,287	1,65,141	..
	1904–05	23,049	..	..	..	62,697	39,360	1,25,106	..
	1905–06	10,566	..	..	..	41,703	37,405	89,674	..
	1906–07	24,995	..	..	..	..	36,727	61,722	..
	1907–08	22,025	..	..	..	..	40,048	62,073	..
Central Provinces and Berar	1903–04	7,78,158	..	2,01,260	44,773	7,54,251	..	17,78,442	..
	1904–05	8,96,639	..	1,92,737	48,102	8,58,485	..	19,95,963	..
	1905–06	8,78,978	..	5,815	46,738	8,16,200	..	17,47,731	..
	1906–07	9,39,804	..	..	..	2,99,175	..	12,38,979	..
	1907–08	8,93,270	..	..	..	3,13,901	..	12,07,171	..
Burma	1903–04	17,59,423	..	..	..	..	..	17,59,423	77,924
	1904–05	17,72,003	..	..	..	..	..	17,72,003	59,983
	1905–06	18,30,513	..	..	..	..	..	18,30,513	74,019
	1906–07	19,07,927	..	..	..	..	..	19,07,927	74,654
	1907–08	21,33,989	..	..	..	..	..	21,33,989	91,888
Eastern Bengal and Assam	1903–04	6,13,524	..	..	..	..	..	6,13,991	1,865
	1904–05	6,92,564	..	..	..	..	..	6,92,564	3,183
	1905–06†	14,91,724	..	8,05,717	55,010	..	24,412	23,76,863	59,306
	1906–07	22,99,403	..	15,61,194	..	..	50,829	39,11,426	98,000
	1907–08	23,53,135	..	16,37,321	..	..	61,770	40,52,226	1,14,413
Bengal	1903–04	48,82,510	..	48,84,713	3,76,490	..	1,55,727	1,02,99,440	4,54,202
	1904–05	50,43,335	..	50,38,696	3,62,245	..	1,65,268	1,06,09,544	4,29,575
	1905–06†	42,92,407	..	42,93,216	3,08,393	8,547	1,42,086	90,44,649	3,76,910
	1906–07	34,95,897	..	34,91,470	..	..	1,26,776	71,14,143	2,63,056
	1907–08	36,40,658	..	36,18,453	..	..	1,59,985	74,19,096	2,34,393
United Provinces of Agra and Oudh	1903–04	57,03,148	..	13,07,954	..	25,01,324	9,63,965	1,04,76,391	1,147
	1904–05	57,39,431	..	13,16,337	..	25,41,651	9,64,074	1,05,61,493	442
	1905–06	57,87,570	..	..	..	25,38,378	12,01,565	95,27,513	..
	1906–07	57,46,391	..	..	..	..	11,37,980	68,84,371	..
	1907–08	57,35,287	..	..	..	..	10,63,800	67,99,037	..
Panjab	1903–04	24,04,518	..	6,01,640	..	14,54,145	16,687	44,76,990	..
	1904–05	25,41,733	..	6,35,568	..	15,41,059	17,016	47,35,376	..
	1905–06	22,97,161	..	5,74,214	..	14,02,625	16,158	42,90,158	..
	1906–07	26,08,834	..	15,651	..	61,146	17,632	27,03,263	..
	1907–08	25,04,269	..	3,373	..	21,312	16,103	25,45,057	..
North-West Frontier Province	1903–04	1,47,748	..	71,408	6,989	1,26,113	8,146	3,60,404	..
	1904–05	1,76,970	..	46,320	8,007	1,35,149	4,913	3,71,359	..
	1905–06	1,71,128	..	3,022	7,705	1,41,567	2,489	3,25,911	..
	1906–07	1,96,592	..	20	..	7,454	17,592	2,21,658	142
	1907–08	2,17,999	..	82	..	586	1,714	2,20,381	..
Madras	1903–04	59,45,453	..	..	..	26,75,312	30,033	90,45,714	..
	1904–05	56,53,683	5,08,564	..	..	24,26,047	31,020	86,19,314	..
	1905–06	69,32,200	..	..	..	26,23,4 4	31,035	95,86,759	..
	1906–07	68,16,819	..	..	..	1,06,036	31,796	69,54,651	..
	1907–08	70,80,953	..	..	..	3,21,964	34,162	74,37,079	..
Bombay	1903–04	29,91,662	..	..	..	4,12,630	..	34,04,292	53,035
	1904–05	23,83,209	..	..	..	5,01,288	..	28,84,497	56,430
	1905–06	26,43,565	..	..	..	5,07,420	..	31,50,985	47,933
	1906–07	32,10,512	..	..	..	..	..	32,10,512	46,792
	1907–08	31,14,051	..	..	..	..	..	31,14,051	49,433
TOTAL	1903–04	2,52,87,478	..	70,66,975	4,28,252	79,81,295	12,21,312	4,23,80,228	5,88,173
	1904–05	2,49,22,616	5,08,564	72,29,658	4,18,354	80,66,376	12,21,651	4,23,67,219	5,49,613
	1905–06	2,63,35,812	..	56,81,984	4,17,846	80,79,904	14,55,210	4,19,70,756	5,58,168
	1906–07	2,72,47,174	..	50,68,335	..	4,73,811	14,19,332	3,42,08,652	4,82,694
	1907–08	2,76,95,586	..	52,59,229	..	6,57,763	13,77,582	3,49,90,160	4,90,127

* Includes Ajmer-Merwara, Coorg, and the Central India Agency

† Variations in the figures are due to the territorial changes in 1905

CUSTOMS REVENUE

[TABLES 1 TO 5, PAGES 142 TO 152]

(Compiled from Official returns and the customs circulars published by the Government of India)

The first two tables of the series state the amount of duty collected each year, and the others state the rate of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year. For the rates for sarlier years, the 1st issue may be referred to.

Import duties. —From 1859 to 1864 the general rate of import duty was 10 per cent, this heavy rate having been imposed as one of the means of redressing the financial position which had been seriously affected by the mutiny of 1857. The rate was found to be so high as to operate in restriction of consumption, and in 1864 it was reduced to 7½ per cent. That rate was allowed to remain until 1875 when it was reduced to 5 per cent. In 1882 the import duties were repealed, the only articles left on the tariff schedule being liquors, arms, opium (the latter giving a nominal revenue, as the duty is meant to be prohibitory), and salt. The last-named article appears at the foot of the first table, but the collections are not included in the total of the Customs revenue, as the entire revenue from imported and Indian salt is credited in the public accounts to a separate head (Salt) and is dealt with in another section of this part.

Between 1882 and 1894 the following changes were made in the tariff: the duty on liquors was increased in 1887 and again in 1890, and the duty on salt was increased in 1888; a duty was imposed on petroleum in 1888, and on dry and wet salt-fish imported into Burma from any place beyond the limits of British India in 1893.

In March 1894 the tariff was re-established much as it had stood in 1875: imports generally were subjected to duty at the rate of 5 per cent, but the duty on most classes of iron and steel was fixed at 1 per cent, and a few articles remained exempt from duty, the most important being food-grains, machinery, railway material, coal, and cotton yarn and manufactured goods.

In December 1894 cotton yarn of a certain fineness and cotton manufactures containing such yarn were made dutiable at the general rate of import duty (5 per cent), but a further change was made in February 1896, when cotton yarn and cotton sewing thread were exempted from duty, and the rate of duty on all other cotton goods irrespective of fineness was reduced to 3½ per cent. The imposition of a duty on imported cotton goods was accompanied by the imposition of an equivalent excise duty on cotton goods woven in the Indian mills.

In 1896 the exemption of machinery was restricted to machinery required for certain specified industries, and from time to time additions were made to the list of industries. In 1899 the restriction was removed and all machinery was exempted without reference to the industry for which it was required. In the same year sugar imported from countries which grant bounties on export was charged with an additional duty equivalent to the bounties, and in June 1902 an amendment of the Tariff Act, VIII of 1902, authorised special duties being imposed on sugar produced in countries where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on the home product exceeds 6 fr. per 100 kilos for refined sugar and 5 fr. 50 centimes for other sugar, the duty being limited to half such excess. Such special duties were imposed from time to time by notifications on sugar produced in Austria-Hungary, Germany, France, Denmark, the Argentine Republic, and Russia. Section 8-B of the Act, in pursuance of which these special duties were imposed, expired on the 31st August 1903 but an amending Act passed on the 28th August 1903, authorised the continuance, until the 31st March 1904, of the duties which had been imposed under that section. By a further Act passed on the 25th March 1904, the same section was revived and continued in force with effect from the 1st April 1904 and the special duties are still chargeable on sugar imported from Denmark, the Argentine Republic, and Russia. The additional and special duties were however remitted by notification in respect of sugar produced after the 31st August 1903, in countries which had adhered to the Brussels Sugar Convention of 1902. These countries are Belgium, Germany, France, the Netherlands, Austria-Hungary, and Italy. The duties have also been remitted in respect of sugar produced in Russia with effect from 1st September 1908.

By Act I of 1906 the rates of import duty on ordinary spirits were raised from R6 to R7 per imperial gallon, on liqueurs from R6 to R10, and on perfumed spirits from R8 to R11.

By Act II of 1908 the rate of duty on ale, beer, porter, cider, and other fermented liquors was raised from one anna to two annas per imperial gallon.

Export duties.—The general rate of export duty from 1859 to 1867 was 3 per cent. Many articles were subject to taxation in 1859, but the list was gradually reduced until, in 1867, it consisted of cotton manufactures, indigo, rice, wheat, and other grains, tanned and dressed hides and skins, lac, oils, seeds, spices and shawls. The list was then further gradually reduced, until finally rice alone remained in 1882, this being the only dutiable export at present, besides rice-flour, which has been subject to duty since August 1893.

A customs duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has also been levied, from the 1st April 1903, on all tea produced in India and exported from any customs port to any other

CUSTOMS REVENUE—*continued*

beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess were :

	R
1903-04	2,86,915
1904-05	3,04,317
1905-06	3,20,353
1906-07	3,17,554
1907-08	3,02,833

Customs revenue.—The revenue from the import and export duties in the three quinquennial periods ending 1896-97, 1901-02, and 1906-07, and in the year 1907-08 is stated below (in rupees). The great expansion of the export duties in the three years 1902-03 to 1904-05 is due to the large rice crops in Burma, of which an unusually large proportion was exported to foreign countries, owing to the good harvests in India and consequent smaller demand for Burmese rice.

	Total		Annual average	
	Imports	Exports	Imports	Exports
Five years ending 1896-97	12,28,57,663	3,98,69,436	2,45,71,533	79,73,887
„ „ „ 1901-02	19,56,96,130	4,36,16,691	3,91,39,226	87,23,338
„ „ „ 1906-07	23,87,14,408	5,98,86,824	4,77,42,882	1,19,73,365
In the year 1907-08	....	....	6,03,38,505	1,02,33,679

The amounts of import and export duties shewn in these tables differ slightly from those in the Finance and Revenue Accounts, on account of final adjustment, difference of classification, and rounding of fractions of a rupee.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

CUSTOMS REVENUE

No. 1

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, in each official year from 1902-03 to 1907-08

ARTICLES	*Average 5 years, ending* 1891-92	*Average 5 years, ending* 1896-97	*Average 5 years, ending* 1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	*Average 5 years, ending* 1906-07	1907-08
Apparel, including haberdashery and millinery	..	7,39,998	6,92,996	8,09,564	9,18,753	10,26,137	10,39,580	9,81,560	9,45,119	11,16,164
Arms, ammunition, and military stores	2,64,208	3,37,954	3,30,930	3,57,100	3,49,227	4,16,978	4,10,421	4,45,734	3,95,892	5,55,085
Chemical products and preparations	..	2,52,844	2,93,360	3,21,144	3,42,890	3,66,000	3,67,053	3,94,573	3,58,332	4,69,420
Cotton manufactures:										
Twist and yarn	..	7,57,286	..	..	..	..	..	..	..	..
Piece goods—										
grey (unbleached)	..	43,17,238	47,83,410	53,15,838	45,74,785	56,46,824	64,92,386	64,10,431	56,38,945	66,97,608
white (bleached)	..	16,64,484	20,60,200	17,72,512	21,56,913	23,72,855	29,35,299	25,73,117	24,62,377	40,77,896
coloured, printed, or dyed	..	16,20,607	20,09,514	22,99,067	27,91,707	31,64,621	33,19,633	33,38,458	29,84,737	38,04,353
Other goods	..	1,78,319	2,24,495	2,26,393	3,58,736	4,85,662	5,40,302	5,81,492	4,38,518	6,09,082
Total of cotton manufactures	..	82,85,506	90,77,619	96,13,815	98,82,141	1,21,69,962	1,32,86,963	1,29,13,566	1,15,73,677	1,51,88,929
Drugs, medicines, and narcotics	3,040	2,10,510	4,06,775	5,01,602	5,50,428	5,77,425	6,05,228	6,38,098	5,74,556	8,08,965
Dyeing and tanning materials	..	3,54,075	3,91,427	3,88,596	4,92,320	4,50,288	4,79,594	4,98,015	4,60,763	5,70,253
Glass and glassware	..	3,46,844	3,67,357	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Hardware and cutlery	..	7,51,948	8,30,302	10,36,819	11,72,396	12,20,000	12,49,752	15,42,210	12,44,235	17,93,308
Liquors—										
Ale, beer, and porter	1,63,613	1,80,141	2,02,150	2,38,846	2,53,663	2,87,802	3,11,594	3,07,973	2,79,976	3,84,069
Cider and other fermented liquors	1,777	1,716	1,247	372	367	607	562	943	570	848
Spirit, including liqueurs—										
From foreign ports	50,32,268	56,71,614	63,52,710	69,63,193	75,14,152	76,57,206	90,31,256	77,97,761	77,92,713	92,65,852
„ Indian ports	16,035	11,105	6,741	935	2,693	1,519	442	9	1,120	1
Wines	4,37,962	4,13,540	3,66,302	3,90,563	3,80,353	3,73,963	3,96,629	3,83,571	3,85,016	3,99,539
Total of liquors	56,51,655	62,78,116	69,29,150	75,93,909	81,51,228	83,21,097	97,40,483	84,90,257	84,59,395	1,00,50,309
Metals—										
Copper	..	3,98,242	2,30,145	5,63,824	6,24,039	4,89,059	3,01,725	2,36,118	4,42,953	5,34,713
Iron and steel	..	3,56,055	4,22,428	5,48,863	7,06,153	7,06,357	7,27,193	8,14,554	7,00,624	10,46,999
Silver	..	34,37,677	28,07,498	39,40,580	40,27,356	41,11,977	28,33,850	40,79,319	38,18,617	51,70,203
Tin	..	1,60,315	96,084	1,25,095	1,99,433	2,07,578	1,18,053	1,51,188	1,60,269	2,58,859
Other metals	..	5,31,022	5,01,812	7,87,978	7,16,510	8,40,430	6,31,316	7,08,826	7,47,012	9,30,034
Total of metals	..	48,83,311	40,57,967	59,66,340	62,73,491	63,55,401	47,62,139	59,90,005	58,69,475	79,40,808
Oil—										
Petroleum	12,66,585	31,93,012	49,12,522	53,79,857	43,99,912	45,88,289	36,64,723	37,77,334	43,61,962	44,63,468
Paints and colours	..	1,88,458	2,09,750	2,46,226	2,59,418	2,84,068	2,97,691	3,32,258	2,83,932	3,70,649
Paper	..	2,25,341	2,52,075	3,17,098	3,21,052	3,60,053	3,85,706	4,50,116	3,66,805	5,60,147
Provisions	..	4,97,986	5,25,730	5,76,499	6,15,469	6,33,529	6,36,055	7,41,389	6,50,578	8,58,109
Salted fish, wet or dry	..	1,04,058	1,48,794	1,47,155	1,10,598	1,35,096	1,39,623	1,15,743	1,29,643	1,36,220
Silk, raw and manufactured	..	12,65,431	10,81,093	11,02,840	12,09,492	14,38,006	13,14,752	11,92,983	12,51,615	15,53,361
Spices	..	3,50,803	4,46,755	4,36,244	4,17,734	5,32,358	5,61,455	6,37,360	5,15,930	8,00,313
Stationery	..	1,44,430	1,34,380	1,58,593	1,78,335	1,76,166	1,78,832	1,86,328	1,75,654	1,94,834
Sugar	..	15,19,737	39,37,259	45,40,786	31,61,415	32,70,731	39,93,201	43,32,637	38,69,754	44,76,082
Wood and timber	..	1,23,545	1,21,506	1,96,076	2,55,305	3,29,778	4,32,136	4,11,029	3,34,865	4,27,052
Woollen goods	..	7,84,141	8,53,674	7,07,201	10,80,195	15,39,361	12,10,741	10,23,689	11,12,237	13,89,239
Articles (not specified) imported by post	1,395	87,316	1,79,421	2,99,259	2,78,310	2,89,308	3,82,343	4,95,706	3,31,980	4,18,117
All other articles	..	24,40,924	29,58,409	37,30,235	40,88,561	43,56,053	48,48,974	53,62,996	44,77,386	61,97,663
GRAND TOTAL	71,86,883	2,45,71,533	3,91,39,251	4,44,26,958	4,45,02,670	4,88,36,084	5,00,89,920	5,08,58,776	4,77,42,882	6,03,38,505
Salt—										
Imported from—										
Foreign ports	2,28,92,951	2,51,77,328	2,47,83,236	2,66,74,177	2,17,93,357	2,25,43,870	1,76,45,141	1,83,20,306	2,13,95,370	1,30,47,482
Indian ports	3,09,936	3,83,414	13,65,963	12,49,946	9,55,873	9,65,968	6,71,553	35,634	7,75,796	25,262
Total	2,31,12,887	2,55,60,742	2,61,49,199	2,79,24,123	2,27,49,230	2,35,09,883	1,83,16,699	1,83,55,940	2,21,71,166	1,30,72,744

NOTE.—In the Financial Accounts the duty collected on Salt is entered under "Salt," not under "Customs." In this volume it is included in the table of the Indian salt revenue

The figures in tables Nos. 1 and 2 represent the total for each year of the revenue credited month by month in the Customs Houses. They differ slightly from those given in the Finance and Revenue Accounts which shew the result of final adjustments

(a) Included in "All other articles"

No. 2

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, in each official year from 1887-88 to 1907-08

	Rice in the husk	Rice not in the husk	Rice-flour	Total
1887-88	1,11,640	74,53,345	..	75,64,985
1888-89	1,02,181	60,24,545	..	61,26,726
1889-90	91,359	70,91,462	..	71,82,821
1890-91	1,38,686	90,71,709	..	92,10,395
1891-92	1,22,670	86,69,465	..	87,92,135
Average 5 years	1,13,307	76,62,105	..	77,75,412
1892-93	1,52,136	72,59,809	..	74,11,945
1893-94	1,79,051	64,24,676	1,041	66,04,768
1894-95	1,67,030	88,66,559	1,292	90,34,881
1895-96	1,51,786	91,39,867	589	92,92,242
1896-97	1,36,415	73,88,338	847	75,25,600
Average 5 years	1,57,283	78,15,850	942	79,73,887
1897-98	1,38,028	70,98,495	784	72,37,307
1898-99	1,34,422	99,31,212	874	1,00,66,508
1899-1900	1,21,828	86,12,875	783	87,35,486
1900-01	86,162	84,02,179	1,092	84,89,433
1901-02	90,406	89,96,737	814	90,87,957
Average 5 years	1,14,169	86,08,300	869	87,23,338
1902-03	1,39,152	1,24,64,952	2,520	1,26,06,624
1903-04	1,79,622	1,18,50,335	1,406	1,20,31,363
1904-05	2,43,551	1,29,40,907	1,203	1,31,85,661
1905-06	2,58,966	1,12,50,535	1,756	1,15,11,257
1906-07	2,10,709	1,03,19,582	1,628	1,05,31,919
Average 5 years	2,06,400	1,17,65,262	1,703	1,19,73,365
1907-08	1,68,882	1,00,63,693	1,104	1,02,33,679

CUSTOMS REVENUE

No. 3

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1903

NAMES OF ARTICLES	ACT XI OF 10TH MARCH, 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	—	—	—	—	—	—	5 per cent	5 per cent
ANIMALS, living	Free	—	—	—	—	Free	Free	Free
APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see cotton), and boots and shoes (for which see leather); also excluding uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent.
ARMS, AMMUNITION, AND MILITARY STORES (*a*)—								
Firearms and parts thereof—	R a	R a	R a	R a	R a	R a	R a	R a
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
5. Springs used for firearms, including gas and air guns and rifles, for each	8 0	8 0	8 0	8 0	8 0	8 0 (*d*)	8 0	8 0
6. Gun-stocks, sights, blocks, and rollers, (*e*) for each	5 0	5 0	5 0	5 0	5 0	5 0	5 0	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 0	2 8	2 8
Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.								
Exception II.—The following are also free, namely: (*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform; (*b*) A sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment; (*c*) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge; (*d*) Swords forming part of the equipment of native commissioned officers of Her Majesty's Army; (*e*) Swords for presentation as army or volunteer prizes; (*f*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service; (*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.								

(*a*) The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within three years imported into any Customs port of British India Bows and arrows Bullets, bird-shot, gun-wads, and wire cartridges (*b*) Bullet-moulds Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps for the instruction of their men Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption. Swords imported for presentation as army or volunteer prizes	Notification No. 1864, dated 12th April 1889
A sword, a revolver, or a pair of pistols when accompanying an officer of Her Majesty's Regular Forces or a commissioned officer of a volunteer corps or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment	Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891
Dynamite, tonite, and detonators (*c*)	Notification No. 2139, dated 30th April 1889
Swords imported as part of the equipment of Native commissioned officers of Her Majesty's Army	Notification No. 802, dated 2nd December 1890
Swords and revolvers imported into British India, which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police Force under his charge	Notification No. 3521, dated 19th August 1891
Arms, ammunition, and military stores imported with the sanction of the Government of India for Imperial Service Troops of Native States	Notification No. 3025, dated 21st July 1892

(*b*) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894

(*c*) Dynamite, tonite, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives" under Chemical Products and Preparations

(*d*) These rates were fixed by the Indian Arms Act, XI of 1878

(*e*) The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3838, dated 26th June 1903:

Aim reflectors	Reflectors	Sliding bars for sights
Barrel cleaners or pulls-through	Recoil pads or heel pads	Turn screws
,, coolers	Sight covers	Ventometers or wind gauge
Brushes, jags, mops	Sights for guns or rifles	Veniers or sight elevators
Cleaning rods		

No. 8—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1908—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
ARMS, AMMUNITION, AND MILITARY STORES—*continued*								
Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles mentioned in the forgoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.								
Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.								
Gunpowder, all sorts	10 per cent	—	—	—	—	10 per cent	10 per cent	10 per cent
All other sorts of arms, ammunition, and military stores								
ART, WORKS OF, except (i) statuary and pictures intended to be put up for the public benefit in a public place, which are free, and (ii) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not (*a*)	Free	—	—	—	—	—	5 per cent	5 per cent
BAMBOOS, common, grass, hay, rushes, straw, and leaves	—	—	—	—	—	Free	Free	Free
BEADS, of all materials except glass and brass	—	—	—	—	—	—	5 per cent	5 per cent
BELTING of cotton, leather, or other material, for driving machinery	—	—	—	—	—	Free(*b*)	Free	Free
BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	—	—	—	—	—	,,	,,
BRISTLES AND FIBRE, for brushes and brooms	—	—	—	—	—	—	,,	,,
BRUSHES AND BROOMS, all sorts	Free	—	—	—	—	5 per cent	5 per cent	5 per cent
BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime, and other kinds not otherwise described	Free	—	—	—	—	,,	,,	,,
CABINET-WARE AND FURNITURE	,,	—	—	—	—	,,	,,	,,
CANDLES of all sorts	,,	—	—	—	—	,,	,,	,,
CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK	,,	—	—	—	—	,,	,,	,,
CARRIAGES AND CARTS, including motor cars (*c*), bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (*d*)	,,	—	—	—	—	,,	,,	,,
CHEMICAL PRODUCTS AND PREPARATIONS (*e*), including explosives, namely, blasting gelatine, dynamite (*f*), roburite, tonite, detonators (*g*), blasting fuse, and all other descriptions, including saltpetre, borax (*h*), grape sugar, and glucose (*i*)	,,	—	—	—	—	,,	,,	,,
CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see earthenware)	,,	—	—	—	—	,,	,,	,,
CLOCKS, WATCHES, and other time-keepers, and parts thereof	,,	—	—	—	—	,,	,,	,,
COAL, COKE, AND PATENT FUEL	,,	—	—	—	—	—	Free	Free
COFFEE	,,	—	—	—	—	5 per cent	5 per cent	5 per cent
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	,,	—	—	—	—	,,	,,	,,
CORAL, real	,,	—	—	—	—	,,	,,	,,
CORDAGE, ROPE, and TWINE made of any vegetable fibre	,,	—	—	—	—	,,	,,	,,
Coir, cables, tarred	,,	—	—	—	—	,,	,,	,,
,, rope	,,	—	—	—	—	,,	,,	,,
CORK, AND ARTICLES MADE OF CORK	,,	—	—	—	—	,,	,,	,,
COTTON, AND ARTICLES MADE OF COTTON—								
,, raw	,,	—	—	—	—	—	Free	Free
,, twist and yarn (*j*)	,,	—	—	—	—	—	5 per cent	,,
,, sewing and darning (*k*) thread	,,	—	—	—	—	—	,,	
,, piece goods, grey, white, and coloured, hosiery, crochet cotton thread, (*k*) and all other manufactured cotton goods not otherwise described	,,	—	—	—	—	—	,,	3½ per cent

(*a*) Freed by Notification No. 3911, dated 3rd July 1903
(*b*) Belting of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November 1894
(*c*) Notification No. 6464, dated 24th December 1900
(*d*) Notification No. 7885, dated 23rd December 1903
(*e*) Nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, and kainit salts, freed by Notification No. 3133, dated 15th July 1898. Basic slag freed by Notification No. 3918, dated 22nd August 1899
Duty on green copperas reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(*f*) Dynamite and tonite were classed under "Chemical products and preparations" (No. 97, dated 25th March 1880, and No. 39, dated 25th January 1881), until, by Notification No. 2139, dated 30th April 1889, they were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(*g*) By Notification No. 2139, dated 30th April 1889, detonators were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(*h*) Notification No. 5896, dated 29th December 1899
(*i*) Notification No. 8129, dated 23rd December 1904
(*j*) Duty on dyed or coloured cotton twist and yarn of No. 20 and lower counts reduced to one-half per cent by Notification No. 2500, dated 25th May 1896
(*k*) Notification No. 10889-37, dated 20th December 1907

CUSTOMS REVENUE

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1908—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (*a*) and quinine and other alkaloids of chinchona, which are free—	—	—	—	—	—	—	—	—
Tobacco, unmanufactured	—	—	—	—	—	5 per cent	Free	Free
All other sorts of drugs, medicines, and narcotics, except opium, which see	—	—	—	—	—	,,	5 per cent	5 per cent
DYEING AND TANNING MATERIALS	—	—	—	—	—	,,	,,	,,
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	,,	,,
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	,,	,,
FIREWORKS, all sorts, including fulminating-powder	—	—	—	—	—	,,	,,	,,
FLAX, AND ARTICLES MADE OF FLAX, including linen thread	Free	—	—	—	—	,,	,,	,,
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	,,	,,	,,
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	,,	,,
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	,,	,,
GRAIN AND PULSE, including broken grain and pulse, but not including flour	,,	—	—	—	—	—	Free	Free
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (*b*)	,,	—	—	—	—	5 per cent	5 per cent	5 per cent
HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, but excluding water-lifts, sugar-mills, oil-presses, and parts thereof, which are free (*c*) (*d*) (*e*) (*f*)	,,	—	—	—	—	,,	,,	,,
HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine)	,,	—	—	—	—	,,	,,	,,
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	,,	—	—	—	—	,,	,,	,,
HORN	,,	—	—	—	—	—	Free	Free
,, articles made of, not otherwise described	,,	—	—	—	—	—	5 per cent	5 per cent
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—								
Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (*g*), (*h*)	,,	—	—	—	—	5 per cent	,,	,,

(*a*) Freed by Notification No. 1959 S. R., dated 1st May 1899

(*b*) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1896

(*c*) The mill stores enumerated below were freed by Notification No. 766, dated 14th February 1896:

Bobbi s (warping)	Healds	Pickers (buffalo and others)	Reed pliers	Strappings
Forks for looms	Laces	Picking bands	Reeds	Weft forks
Heald cords	Lags for dobbies	,, levers	Shuttles (for power looms)	
,, knitting needles	Needles for dobbies	,, sticks (over and under)	Springs for looms	

(*d*) The following agricultural implements freed by Notification No. 7119, dated 24th November 1903:

Chaff cutters	Hay tedders	Ploughs	Seed crushers
Clod rushers	Harrows	Rakes	,, drills
Cultivators	Horse and bullock gears	Root cutters	Threshers
Elevators	Mowing and reaping machines	Scarifiers	Winnowers

(*e*) Boxbacks and swells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner exclusively for use in his mill freed (letter No. 2332, dated 2nd May 1903)

(*f*) The following dairy appliances, namely—Cream separators, milk sterilizing or pasteurising plant, milk aërating and cooling apparatus, churns, butter dryers, and butter workers exempted by Notification No. 5702, dated 7th September 1904

(*g*) Instruments, apparatus, and appliances, when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling, freed by Notification No. 5896, dated 29th December 1899

(*h*) All band instruments (other than stringed instruments) imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion for the *bond fide* exclusive use of the regimental band or the band, attached to the Military Police Battalion, as the case may be, and the following accessories thereto freed by Notification Nos. 3983-24 and 9624-24, dated, respectively, the 23rd April 1908 and the 20th October 1908

Bags for bagpipes	Drum sticks	Ribbons for bagpipes
Cardholders	,, flesh hoops	Ropes for drums
Carriages (brown or black)	Finger tops	Sarks and slides for brass instruments
Cases for reeds and mouthpieces	Green broadcloth for drums	Silver buckles for drums
Cases (leather or wooden)	,, silk ribbon ,,	Silver buttons for drums
Chanters, pipe, and practice	Key pads for reed instruments	Springs
Cleaners for brass and reed instruments	Ligatures ,, ,,	Snares
Cord for bagpipes	Mouthpieces and caps therefor	Taps for brass instruments
Crooks	Mutes for brass instruments	Valve corks
Drones for bagpipes	Pipe tassels for bagpipes	Valve tops and needles
Drum heads	Reeds	

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1908—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT I OF 26TH JANUARY 1903	ACT II OF 3RD JANUARY 1908
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver, but excluding precious stones and pearls, unset, which are free	„	—	—	—	—	„	„	„	—	—
JUTE, raw	„	—	—	—	—	Free	Free	Free	—	—
„ articles made of, except second hand or used gunny bags (*a*), which are free	„	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
LAC, all sorts, and articles made of lac	„	—	—	—	—	„	„	„	—	—
LEATHER, and articles made of leather, including boots and shoes, harness and saddlery (*b*), but excluding belting for driving machinery	—	—	—	—	—	„	„	„	—	—
LIQUORS (*c*)—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
Ale, beer, and porter, cider, and other fermented liquors — Per Impl. Gal. or 6 qt. bottles	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	—	0 2
Liqueurs	4 0	5 0	5 0	6 0	6 0	6 0	6 0	6 0	10 0	—
Spirit (*d*) intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	—
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	„	„	„	„	„	„	„	„	„	—
Spirit when so used in a proportion of twenty per cent and upwards — Per Impl. Gal. or 6 qt. bottles	R a. 4 0	R a. 5 0(*e*)	R a. 5 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 7 0(*e*)	—
Spirit, perfumed, in wood or in bottles — „ „	4 0	7 8	7 8	8 0	8 0	8 0	8 0	8 0	11 0	—
Spirit, other sorts	4 0	5 0(*e*)	5 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	7 0(*e*)	—
Wines—										
Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit — Per Impl. Gal. or 6 qt. bottles	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—
All other sorts of wines not containing more than 42 per cent of proof spirit — „ „	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—
NOTE.—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as "Spirit, other sorts"	—	—	—	—	—	—	—	—	—	—

(*a*) Freed by Notification No. 3443, dated 24th July 1895

(*b*) Saddlery of a military pattern imported by an officer of Her Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January 1898

(*c*) Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7

(*d*) The limitation as to the use of such spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5828, dated 13th December 1895. See also Act III of 1896

(*e*) On London proof, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1908—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts	Free	—	—	—	—	Free	Free	Free
MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts including belting of all materials for driving machinery which are intended for it [Here the industries for which the machinery was required were enumerated, but the restriction of exemption to certain industries was removed in 1899, and the list of industries is therefore omitted]								
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	5 per cent	5 per cent (*a*)
MANURES of all kinds, including animal bones	—	—	—	—	—	—	Free	Free
MARINE AND NAVAL STORES, not otherwise described	—	—	—	—	—	5 per cent	5 per cent	5 per cent
MATCHES	Free	—	—	—	—	,,	,,	,,
MATS AND MATTING, except coir-matting	,,	—	—	—	—	,,	,,	,,
METALS, unwrought and wrought, and articles made of metals—								
Copper current coin of the Government of India	—	—	—	—	—	Free	Free (*b*)	Free
Gold bullion and coin	—	—	—	—	—	,,	,,	,,
Gold leaf	—	—	—	—	—	5 per cent	5 per cent	5 per cent
Iron, anchors and cables	Free	—	—	—	—	1 per cent	1 per cent	1 per cent
,, angle, T, and channel	,,	—	—	—	—	,,	,,	,,
,, bar, plate, and sheet	,,	—	—	—	—	,,	,,	,,
,, beams, joists, pillars, girders, bridgework, and other descriptions of iron imported exclusively for building purposes	,,	—	—	—	—	,,	,,	,,
,, flat, square, and bolt	,,	—	—	—	—	,,	,,	,,
,, hoop	,,	—	—	—	—	,,	,,	,,
,, nails and nail-rod	,,	—	—	—	—	,,	,,	,,
,, nuts and bolts, rivets and washers	,,	—	—	—	—	,,	,,	,,
,, old	,,	—	—	—	—	,,	,,	,,
,, pig	,,	—	—	—	—	,,	,,	,,
,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	,,	—	—	—	—	,,	,,	,,
,, rails, chairs, sleepers (*c*), fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	,,	,,	,,
,, rice bowls	Free	—	—	—	—	,,	,,	,,
,, rod, round	Free	—	—	—	—	,,	,,	,,
,, sheets and ridging	—	—	—	—	—	,,	,,	,,
,, wire, including fencing-wire and wire-rope, but excluding wire-netting	—	—	—	—	—	,,	,,	,,
,, all other sorts, including wire-netting	—	—	—	—	—	,,	5 per cent	5 per cent (*e*)
Lead sheets for tea-chests	—	—	—	—	—	Free	Free	Free
Shot, bird (*d*)	—	—	—	—	—	5 per cent	5 per cent	5 per cent
Silver bullion and coin	—	—	—	—	—	,,	,,	,,
,, current coin of the Government of India	—	—	—	—	—	Free	Free	Free
Steel, angle, channel, and spring	—	—	—	—	—	1 per cent	1 per cent	1 per cent
,, bar and blooms	—	—	—	—	—	,,	,,	,,
,, basic, all sorts	—	—	—	—	—	,,	,,	,,
,, beams, joists, pillars, girders, bridge-work, and other descriptions of steel imported exclusively for building purposes	Free	—	—	—	—	,,	,,	,,
,, blistered and cast	—	—	—	—	—	,,	,,	,,
,, hoops, including galvanised (*f*)	Free	—	—	—	—	,,	,,	,,
,, nails, nuts, bolts, and nail-rods	—	—	—	—	—	,,	,,	,,
,, old	—	—	—	—	—	,,	,,	,,
,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like (*g*)	—	—	—	—	—	,,	,,	,,
,, plates and sheets	—	—	—	—	—	,,	,,	,,

(*a*) Freed by Notification No. 3192, dated 12th July 1899
(*b*) By Notification No. 3276, dated 10th July 1895
(*c*) Notification No. 1844, dated 23rd April 1897
(*d*) Bird-shot was free until the 10th March 1894
(*e*) Rate of duty on iron tie-bars reduced to 1 per cent by Notification No. 2979, dated 27th June 1899
(*f*) Notification No. 1947, dated 28th April 1899
(*g*) Notification No. 2351, dated 22nd May 1899

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1908—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
METALS, unwrought and wrought, and articles made of metals—*concluded*								
Steel, rails, sleepers (*a*), chairs, fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	1 per cent	1 per cent	1 per cent
„ rivets and washers	Free	—	—	—	—	„	„	„
„ T-bars	—	—	—	—	—	„	„	„
„ wire, excluding wire-netting	—	—	—	—	—	„	„	„
„ wire-rope								
„ all other sorts, including wire-netting	—	—	—	—	—	„	5 per cent	5 per cent(*b*)
All other sorts of metals	—	—	—	—	—	5 per cent	„	„
MINERAL, AND AERATED WATERS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	„	„
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	„	„
OIL—								
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist shale, peat, or any other bituminous substance, or from any products of petroleum.								
per Imperial gallon	—	—	R a. p. 0 0 6	R a. p. 0 0 6	R a. p. 0 0 6	R a. 0 1	R a. 0 1	R a. 0 1
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent
Petroleum which has its flashing point at or above 150 degrees Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use as fuel (*c*) or for use exclusively for some sanitary or hygenic purpose (*c*)	—	—	—	—	—	—	—	„
All other sorts of oil, animal or vegetable (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	„
OILCAKE, also bran, fodder, and cattle-food of all kinds	—	—	—	—	—	—	Free	Free
OIL-CLOTH AND FLOOR-CLOTH, including linerusta, linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent
OPIUM (*d*) not covered by a Government pass (per ser of 80 tolas)	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0
PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals	—	—	—	—	—	5 per cent	5 per cent	5 per cent
PAPER, PASTEBOARD MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms, and accounts and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*f*) which are free	Free	—	—	—	—	„	„	„
Articles made of paper and papier-mâché	„	—	—	—	—	—	„	„
PERFUMERY, except perfumed spirit, for which see under Liquors	„	—	—	—	—	5 per cent	„	„
PIECE GOODS not otherwise described, except cotton piece goods	„	—	—	—	—	„	*See* "Textile fabrics not otherwise described"	*See* "Textile fabrics not otherwise described"
PIPES and other implements used in the consumption of tobacco and other narcotics	„	—	—	—	—	„	5 per cent	5 per cent
PITCH, TAR, AND RAMMER	„	—	—	—	—	„	„	„
PLANTS AND BULBS, living, also dried for herbaria	—	—	—	—	—	—	Free	Free
PRECIOUS STONES AND PEARLS, unset [including the stones generally known as Combay stones (*g*), such as agates, cornalians, an onyx]	—	—	—	—	—	Free	„	„
PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones; stereo blocks, roller moulds, roller frames and stocks, roller composition standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper (*h*)	Free	—	—	—	—	—	„	„
PROVISIONS, OILMAN'S STORES, AND GROCERIES (*h*) (*i*) (*j*)	„	—	—	—	—	5 per cent	5 per cent	5 per cent
PULP of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free

(*a*) Notification No. 1844, dated 23rd April 1897
(*b*) Steel tie-bars dutiable at 1 per cent under Notification No. 2919, dated 27th June 1899
(*c*) Notification No. 5754, dated 27th October 1902
(*d*) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(*e*) Notification No. 1959-101, dated the 1st March 1907
(*f*) Freed by No. 4528, dated 15th July 1904
(*g*) Financial Department letter No. 1327, dated 24th March 1897
(*h*) Singally and sozille freed by Notification No. 5584, dated 19th December 1898
(*i*) Fish-maws and shark-fins freed by Notification No. 4617, dated 29th October 1896
(*j*) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(*k*) Notification No. 5567-52, dated 18th July 1906

No. 3—*concluded*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1908—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
RAGS	—	—	—	—	—	—	Free	Free
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (*a*), and standards, wire and other materials for fencing	—	—	—	—	—	Free	,,	,,
SALT (*b*)—								
Imported into Burma per maund of 82⅔ lb avoir	R a. 0 3	R a. 0 3	R a. 1 0(*c*)	R a. 1 0	R a. 1 0	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt (*d*)
Imported to Bengal (*e*), Madras, Bombay, and Sind, per maund of 82⅔ lb avoir	2 0	2 0	2 3(*c*)	2 8	2 8	Ditto	Ditto	Ditto(*d*)
SALTED FISH, wet or dry, per maund of 82⅔ lb avoir	—	—	—	—	0 6(*f*)	R a. 0 6	R a. 0 6	R a. 0 6
SEEDS, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (*f*)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent
SHELLS AND COWRIES (*g*), including articles made of shell, not otherwise described	,,	—	—	—	—	,,	,,	,,
SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats, and barges, imported entire or in sections	,,	—	—	—	—	—	Free	Free
SILK (including cocoons) AND ARTICLES MADE OF SILK	—	—	—	—	—	5 per cent	5 per cent	5 per cent
SIZING for cotton, paper, or any other material	—	—	—	—	—	—	,,	,,
SOAP	Free	—	—	—	—	5 per cent	,,	,,
SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	—	—	—	—	—	—	Free	Free
SPICES	Free	—	—	—	—	5 per cent	5 per cent	5 per cent
STATIONERY, excluding paper, which see	,,	—	—	—	—	,,	,,	,,
STATUARY AND PICTURES intended to be put up in a public place	,,	—	—	—	—	—	Free	Free
STONE AND MARBLE, and articles made of stone and marble	,,	—	—	—	—	5 per cent	5 per cent	5 per cent
STRAW PLAITING, and articles made of straw, not otherwise described	—	—	—	—	—	—	,,	,,
SUGAR including saccharine produce of all kinds and confectionery (*h*)	Free	—	—	—	—	5 per cent	,,	,,
TALLOW AND GREASE, including stearine	,,	—	—	—	—	,,	,,	,,
TEA	,,	—	—	—	—	,,	,,	,,
TEA-CHESTS of metal or wood, whether imported entire or in sections	—	—	—	—	—	Free	Free	Free
TEA-WITHERING RACKS	—	—	—	—	—	—	—	,,(*i*)
TEXTILE FABRICS not otherwise described	—	—	—	—	—	—	5 per cent	5 per cent
TOILET REQUISITES not otherwise described	Free	—	—	—	—	5 per cent	,,	,,
TOYS, including toy-books, and requisites for all games	,,	—	—	—	—	,,	,,	,,
UMBRELLAS, parasols, and sunshades, of all kinds	,,	—	—	—	—	,,	,,	,,
WALKING STICKS and sticks for umbrellas, parasols, and sunshades of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	—	—	—	—	—	—	,,	,,
WAX, and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	,,	,,
WOOD AND TIMBER (except firewood which is free) and articles made of wood not otherwise described	—	—	—	—	—	,,	,,	,,
WOOL, RAW	Free	—	—	—	—	Free	Free	Free
,, articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent
ALL OTHER ARTICLES, not included in any of the items enumerated	—	—	—	—	—	—	,,	,,

(*a*) Notification No. 1632, dated 10th April 1896
(*b*) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(*c*) By Notification No. 343, dated 19th January 1888
(*d*) By Notification No. 1542, dated 18th March 1903, the duty was fixed at one rupee for each maund of 82⅔ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to R1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. This was further reduced to R1 with effect from the 20th March 1907 by Notification No. 1748 of the same date
(*e*) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4708, dated 18th September 1894)
(*f*) On imports into Burma only
(*g*) Mother-of-pearl shells freed by Notification No. 4611, dated 29th October 1896
(*h*) For countervailing and additional special duties on sugar, see table No. 6, Parts I and II
(*i*) By Notification No. 2896, dated 3rd July 1896
(*j*) By Notification No. 9088-118, dated 30th September 1908

No. 4

I.—RATES of COUNTERVAILING DUTIES levied on imported BOUNTY-FED SUGAR under ACTS XIV of 1899, VIII of 1902, XII of 1903, and XI of 1904

Countervailing duties on sugar produced in, and exported from, the countries named below, which grant bounties on export, are charged under Section 8-A of the Indian Tariff Act, VIII of 1894 (added by Act XIV of 1899, and amended by Act XII of 1903) at the rates (being equivalent to the bounties) noted against each, in addition to the general import duty of 5 per cent

Countries	Kinds of sugar	Bounties bestowed	Duties to be levied in addition to the general import duty of 5 per cent
			Per cwt ₹ a. p.
Denmark	Refined sugar	1·12 crowns per 100 kilograms	0 8 0(a)
Chile	Raw sugar	2 centavos per kilogram	0 9 2(b)
Argentine Republic	All kinds	Rs. 10-15-8 per cwt.	10 15 8(c)

(a) Notification No. 1327, dated 20th March 1899
(b) " " 2280 " 10th May 1900
(c) " " 4797-18-2, dated 6th September 1905

II.—RATES of ADDITIONAL SPECIAL DUTIES LEVIED on imported BOUNTY-FED SUGAR under Acts VIII of 1902, XII of 1903, and XI of 1904

Special additional duties are charged under Section 8-B of the Indian Tariff Act, VIII of 1894 (added by Act VIII of 1902, and continued in force by Acts XII of 1903 and XI of 1904), on sugar produced in, or exported from, the countries named below, where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on home product exceeds 6 francs per 100 kilograms for refined sugar and 5 francs 50 centimes for other sugar, the duty being limited to half such excess

Countries	Kinds of sugar	Amount of excess	Duties to be levied in addition to the general import duty of 5 per cent	
		Per cwt ₹ a. p.	Per cwt ₹ a. p.	
Denmark	Candy and sugar in whole or broken loaves, plates, cakes, etc., whatever the colour may be, and white pulverised sugar which is lighter than the Amsterdam standard sample No. 18	1 1 8	0 8 10	(a)
Russia	Refined sugar	19 4 4	9 10 2	
	Unrefined sugar	11 15 8	5 15 10	
Argentine Republic	Refined sugar or sugar polarising 96° and more	12 0 4	6 0 2	(a)
	Unrefined sugar or sugar polarising less than 96°	9 1 6	4 8 9	(b)
	Sugar candy	6 5 6	3 2 9	(a)

(a) Notifications No. 975, dated 20th February 1903, and No. 2026, dated 25th March 1904, as amended by No. 2081, dated 29th March 1904
(b) Notification No. 4794-18-3, dated 6th September 1905

NOTE.—Duties leviable in pursuance of Sections 8-A and 8-B of the Indian Tariff Act, 1894, were remitted by Notifications Nos. 7249 and 7252, dated the 2nd December 1903, in respect of sugar produced after the 31st August 1903, in the following countries which were parties to the Brussels Sugar Convention of 1902, namely, Belgium, Germany, France, the Netherlands, Austria-Hungary, and Italy. By Notification No. 7991, dated the 26th August 1908, the duties were remitted in respect of Russia, with effect from the 1st September 1903. See remarks in the summary and explanatory memorandum, page 102

CUSTOMS REVENUE

No. 5

RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1908

ARTICLES	ACT XI OF 10TH MARCH 1882	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT XIV OF 20TH MARCH 1899	ACT IX OF 20TH MARCH 1903
COTTON GOODS—							
Piece goods, twist and other kinds	Free	Free	Free	Free	Free	Free	
DYEING AND COLOURING MATERIALS—							
Indigo—							
Leaves, green or dry							
Manufactured, per maund							
GRAIN—							
Rice in the husk (paddy), per maund of 82⅔lb avoirdupois	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	
Rice not in the husk, per maund of 82⅔lb avoirdupois							
Other grain, per maund of 82⅔lb avoirdupois	Free	Free	Free	Free	Free	Free	
Rice-flour, per maund of 82⅔lb avoirdupois	—	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	
Rice-bran and rice-dust	—	—	—	Free	Free	Free	
HIDES AND SKINS, TANNED	Free	Free	Free	,,	,,	,,	
LAC—							
Button	,,	,,	,,	,,	,,	,,	
Dye							
Seed							
Shell							
Stick							
Other sorts							
OILS							
SEEDS							
SHAWLS							
SPICES							
Tea (*a*)	—	—	—	—	—	—	½ pie per lb.

(*a*) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the rate of one-quarter of a pie per pound may be reduced

INCOME TAX

[TABLES 1 TO 11, PAGES 154 TO 161]

(*Figures supplied by the Local Governments and Administrations*)

The Income Tax Act, II of 1886, came into operation on the 1st April 1886. It took the place of various local Acts under which annual licenses were required for the exercise of trades, dealings, or industries. The net revenue obtained from the taxation imposed under those Acts, which were in force in the provinces of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, and the Panjab, was, in the last year of their existence, ₹47,28,000; in the first year of the operation of the Income Tax Act the net revenue realised was ₹1,27,75,100. The proceeds of the tax increased steadily from year to year at an average rate of 3 per cent annually up to the end of 1902-03. With effect from the 1st April 1903 the taxable minimum of income was raised from ₹500 to ₹1,000 by the Indian Income Tax (Amendment) Act, XI of 1903. The tax is now levied at the rate of four pies in the rupee on incomes of ₹1,000 but less than ₹2,000, and five pies in the rupee on incomes of ₹2,000 and over (2·08 and 2·6 per cent respectively). The proceeds of the tax on incomes of ₹500 but less than ₹1,000 was, in 1902-03, 37 lakhs of rupees or 18 per cent of the total. The net decrease in the proceeds of the tax in the year 1903-04 was 14 per cent. The revenue obtained from incomes of each of the descriptions specified in the Schedule of the Act, and the proportion of each, were in 1905-06, 1906-07, and 1907-08 :

	1905-06		1906-07		1907-08	
	₹		₹		₹	
I.—Salaries and Pensions	56,93,396	= 28·97 per cent	59,76,597	= 28·23 per cent	63,18,130	= 28·15 per cent
II.—Profits of Companies	19,34,073	= 9·84 „	26,98,565	= 12·74 „	28,24,574	= 12·59 „
III.—Interest on Securities	10,18,747	= 5·18 „	10,51,655	= 4·97 „	10,99,250	= 4·89 „
IV.—Other sources of Income	1,10,07,282	= 56·01 „	1,14,44,822	= 54·06 „	1,22,02,060	= 54·37 „
TOTAL	1,96,53,498	=100	2,11,71,639	=100	2,24,44,014	=100

The variations in these proportions since the Act came into force have been small.

The total collections comprise the actual tax collected in the year and the arrears of previous years. Refunds are not deducted from the figures shewn as "collections" in these tables. They amounted to ₹61,320 in 1905-1906, ₹64,304 in 1906-07, and ₹82,675 in 1907-08, being about one-third of 1 per cent on the total collections. The figures for each province are as follows :—

	1905-06	1906-07	1907-08
	₹	₹	₹
Burma	5,816	4,022	4,432
Assam (Eastern Bengal and Assam)	1,445	1,778	1,231
Bengal	8,999	5,153	6,754
United Provinces	6,148	7,332	5,323
Panjab	6,235	6,442	11,495
North-West Frontier Province	1,499	634	1,680
Bombay	2,715	4,143	15,507
Central Provinces and Berar	6,786	12,826	11,507
Madras	21,677	21,974	24,746

The total number of persons assessed to the tax has always been a very small fraction of the total population. In the first year it amounted to 354,594. In 1902-03 it was 507,041. The result of the Indian Income Tax (Amendment) Act of 1903 was to reduce the total number of assessees to 237,673 or 47 per cent of the number assessed in 1902-03. In 1905-06 the number rose to 252,910, in 1906-07 to 261,981, and in 1907-08 to 265,328. The number of persons assessed to income-tax, exclusive of Government servants assessed on their salaries, in the principal Provinces in 1907-08 and the incidence of the tax per head of population were as follows :—

	Number	Incidence per head of population	
		a.	*p.*
Bombay	44,723	3	9·9
Burma	16,653	2	5·94
Bengal	45,472	1	5·96
Madras	43,339	1	0·79
Panjab	21,723	0	10·67
North-West Frontier Province	1,791	0	8·08
Central Provinces and Berar	7,925	0	7·59
United Provinces of Agra and Oudh	29,322	0	7·40
Eastern Bengal and Assam	16,442	0	5·96

The collections of the tax in 1907-08 classified according to the amount of annual income were in classes I to IV (annual incomes of ₹1,000 to ₹2,000) ₹45 lakhs, and in classes V to XIII (annual incomes of ₹2,000 and upwards) ₹179 lakhs. The first four classes, that is, those paying the rate of four pies in the rupee, contain 170,053 assessees or 65 per cent of the total and return only 20 per cent of the total collections. The other nine classes contain 90,784 tax-payers who pay 80 per cent of the total collections. The total income on which the tax was assessed, calculated from the amount of tax paid, was in round figures 9,004 lakhs of rupees, equivalent to about £60,000,000. The annual income of the tax-payers in the first four classes is 2,148 lakhs of rupees making an average of ₹1,263 for each assessee. The total income of the tax-payers in the nine higher classes was 6,856 lakhs of rupees which gives an average of ₹7,553 for each assessee.

INCOME TAX

No. 1

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA, in each year from 1886-87 to 1907-08

	Salaries and Pensions (Part I)		Profits of Companies (Part II)		Interest on Securities (Part III)	Other sources of Income (Part IV)		TOTAL	
	No.	R	No.	R	R	No.	R	No.	R
1886-87	62,479	41,26,840	728	7,46,200	7,32,440	287,455	80,86,320	(a)350,662	1,36,91,800
1887-88	93,758	41,22,450	744	7,27,430	8,41,140	299,180	82,82,620	393,687	1,39,73,640
1888-89	103,925	45,69,530	677	9,12,120	9,24,910	305,719	85,26,930	410,321	1,49,33,490
1889-90	104,755	46,16,460	688	9,87,490	9,27,410	311,256	90,07,020	416,699	1,55,38,380
1890-91	106,057	46,65,960	740	9,52,980	9,89,780	318,708	91,70,670	425,614	1,57,79,390
1891-92	110,250	47,63,860	795	9,40,880	9,33,230	324,494	94,52,360	435,539	1,60,90,330
1892-93	114,596	48,26,250	755	10,51,520	9,43,070	329,939	97,35,290	445,290	1,65,56,130
1893-94	117,657	51,32,600	739	10,27,920	9,21,280	337,510	1,00,29,270	456,027	1,71,11,070
1894-95	120,513	53,52,980	701	10,43,200	10,62,540	344,858	1,04,01,440	466,072	1,78,60,160
1895-96	123,999	54,98,830	731	11,44,670	9,11,080	352,915	1,06,13,040	476,917	1,81,67,620
1896-97	125,707	54,69,970	774	13,18,570	9,22,530	350,631	1,08,47,090	477,268	1,85,58,160
1897-98	130,154	55,68,100	762	12,08,730	9,46,200	349,840	1,10,26,020	480,884	1,87,49,050
1898-99	132,575	56,25,610	816	12,96,850	9,57,610	357,313	1,11,65,660	490,834	1,90,45,730
1899-1900	139,871	56,92,397	908	13,29,586	9,90,109	360,741	1,13,18,830	501,622	1,93,30,922
1900-01	135,366	57,88,131	2,401	13,41,848	9,86,550	358,603	1,15,48,382	498,686	1,96,64,911
1901-02	139,239	59,27,480	4,404	14,68,870	9,39,433	369,806	1,21,09,733	513,549	2,04,45,516
1902-03	144,045	60,50,643	4,657	15,52,931	9,56,987	382,098	1,24,44,082	530,800	2,10,04,643
1903-04(b)	74,211	53,27,178	5,213	15,24,516	9,68,973	160,569	1,01,90,561	239,993	1,80,11,228
1904-05	71,628	54,55,850	5,784	17,19,176	9,89,136	165,760	1,07,40,082	243,172	1,89,04,244
1905-06	75,831	56,93,396	6,743	19,34,073	10,18,747	166,870	1,10,07,282	249,444	1,96,53,498
1906-07	78,464	59,76,597	7,368	26,98,565	10,51,655	169,930	1,14,44,822	255,762	2,11,71,639
1907-08	84,360	63,18,130	7,210	28,24,574	10,99,250	170,498	1,22,02,060	262,068	2,24,44,014

(a) Incomplete

(b) With effect from the 1st April 1903 the taxable minimum of income was raised from ₹500 to ₹1,000 by the Indian Income Tax (Amendment) Act, XI of 1903

No. 2

COST of COLLECTION (in rupees) in each PROVINCE, in each year from 1886-87 to 1907-08

	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Ajmer-Merwara	Panjab	North-West Frontier Province	Bombay	Central Provinces and Berar	Madras	Bangalore	Coorg	TOTAL
1886-87	(a)	5,250	2,84,220	54,760	..	37,850	—	89,830	300	59,230	770	620	5,32,830
1887-88	(a)	2,300	1,57,490	16,940	1,250	15,700	..	55,500	310	33,430	640	160	2,83,720
1888-89	10,180	950	1,56,470	16,150	1,170	17,600	..	49,480	190	15,540	430	..	2,68,160
1889-90	15,690	1,950	1,66,780	18,880	1,140	12,200	..	50,470	190	15,990	350	..	2,82,740
1890-91	12,240	940	1,83,710	17,140	1,120	11,280	..	50,720	100	16,260	..	..	2,93,510
1891-92	16,100	1,040	1,86,960	16,500	1,560	10,770	..	51,110	..	15,550	580	..	3,00,170
1892-93	17,740	1,070	1,80,170	16,670	1,700	11,020	..	51,730	..	17,230	200	..	2,97,530
1893-94	21,260	1,120	1,76,270	19,440	3,660	11,030	..	53,090	..	20,070	250	..	3,06,190
1894-95	21,240	1,300	1,75,700	10,070	1,020	11,440	..	53,530	..	22,460	..	..	2,96,760
1895-96	20,080	2,490	1,81,770	450	980	12,060	..	53,190	..	23,140	..	..	2,94,160
1896-97	23,790	1,930	1,79,600	2,780	1,020	11,700	..	53,450	..	24,640	560	..	2,99,470
1897-98	34,010	1,910	1,88,450	560	1,060	11,630	..	54,100	..	26,980	830	..	3,19,530
1898-99	34,510	1,950	1,90,630	1,630	960	11,620	..	52,810	..	28,030	610	..	3,22,750
1899-1900	35,430	2,000	1,90,940	630	1,020	11,530	..	57,880	..	29,390	590	..	3,29,410
1900-01	35,290	1,238	1,88,684	720	1,080	11,338	..	61,716	..	29,665	590	..	3,30,321
1901-02	36,834	1,239	2,01,380	300	1,211	10,647	882	71,121	..	30,467	567	..	3,54,648
1902-03	40,419	1,435	2,01,197	1,045	1,255	10,686	828	73,442	76	31,320	230	..	3,61,933
1903-04	38,932	1,225	1,85,533	1,030	1,321	11,549	809	71,836	69	29,642	227	..	3,42,173
1904-05	36,572	1,071	1,59,056	1,108	1,222	12,498	921	72,604	81	28,806	213	..	3,14,152
1905-06	39,668	27,256	1,44,636	1,144	1,177	11,110	834	76,384	6,116	32,598	214	..	3,41,127
1906-07	40,934	28,679	1,55,520	1,189	1,269	10,920	848	83,235	6,709	32,539	200	..	3,62,042
1907-08	40,459	29,824	1,67,478	1,161	1,230	11,044	865	88,518	12,343	34,763	200	..	3,87,885

NOTE.—(1) The figures in these tables do not exactly correspond with those of the Finance and Revenue Accounts, as they are taken from the administration reports, and include in some cases collections made after the close of the financial year

(2) The variations in the figures for 1905-06 of Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces in 1905

(a) The Act was not enforced in Burma until the 1st April 1888

No. 3

COLLECTIONS (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE of BRITISH INDIA, in each year from 1888-89 to 1907-08

	Part I	Part II	Part III	Part IV	Total	Part I	Part II	Part III	Part IV	Total
	1888-89					1889-90				
Burma	2,23,640	83,420	7,880	1,45,020	4,59,960	2,50,120	53,680	9,030	2,26,670	5,39,500
Assam	1,20,070	80	220	90,380	2,10,750	1,18,740	60	200	97,640	2,16,640
Bengal	8,81,480	2,78,900	49,910	25,30,150	37,40,440	9,14,300	3,33,350	45,390	26,09,290	39,02,330
United Provinces of Agra and Oudh	3,68,980	54,380	46,450	16,84,840	21,54,650	3,58,930	54,570	61,280	17,12,560	21,87,340
Panjab	2,62,950	11,220	15,960	7,54,020	10,44,150	2,29,930	14,340	16,360	8,47,890	11,08,520
Bombay	6,44,470	4,32,180	1,82,900	20,86,890	33,46,440	6,90,830	4,53,240	1,91,340	21,29,270	34,64,680
Central Provinces	97,200	16,710	1,650	2,21,430	3,36,990	94,630	15,460	1,230	2,58,970	3,70,290
Madras	4,21,050	29,140	75,140	9,50,120	14,75,450	4,27,060	60,770	72,770	10,57,080	16,17,680
Other Provinces and Departments of Government	15,49,690	6,090	5,44,800	64,080	21,64,660	15,31,920	2,020	5,29,810	67,650	21,31,400
Total	45,69,530	9,12,120	9,24,910	85,26,930	1,49,33,490	46,16,460	9,87,490	9,27,410	90,07,020	1,55,38,380
	1890-91					1891-92				
Burma	2,62,880	43,400	9,170	2,75,410	5,90,860	2,93,620	68,570	7,770	2,89,060	6,59,020
Assam	1,18,610	50	200	91,250	2,10,110	1,19,440	690	240	97,270	2,17,640
Bengal	9,16,500	3,42,190	56,210	26,52,200	39,67,100	9,28,190	2,89,340	55,400	27,62,690	40,35,620
United Provinces of Agra and Oudh	3,78,980	64,270	52,640	17,28,900	22,24,790	3,80,000	72,460	36,950	17,23,710	22,13,120
Panjab	2,36,600	16,140	16,130	9,00,900	11,69,770	2,42,580	16,680	11,820	9,17,230	11,88,310
Bombay	6,79,570	4,12,000	1,96,210	21,51,550	34,39,330	7,01,990	4,28,020	1,93,930	22,17,450	35,41,390
Central Provinces	95,210	18,550	1,720	2,53,710	3,69,190	91,220	16,910	1,550	2,47,840	3,57,520
Madras	4,28,000	50,610	78,060	10,33,160	15,89,830	4,52,950	43,330	74,210	11,28,550	16,99,040
Other Provinces and Departments of Government	15,49,610	5,770	5,79,440	83,590	22,18,410	15,53,870	4,880	5,51,360	68,560	21,78,670
Total	46,65,960	9,52,980	9,89,780	91,70,670	1,57,79,390	47,63,860	9,40,880	9,33,230	94,52,360	1,60,90,330
	1892-93					1893-94				
Burma	2,99,900	78,050	8,180	3,00,050	6,86,180	3,15,000	86,020	7,740	3,46,920	7,55,680
Assam	1,21,130	710	200	1,03,770	2,25,810	1,49,000	750	220	1,09,400	2,59,370
Bengal	9,20,090	2,61,200	59,910	28,21,750	40,62,950	9,68,520	2,39,240	62,320	29,29,250	41,99,330
United Provinces of Agra and Oudh	3,99,530	81,320	33,460	17,33,260	22,47,570	4,31,740	83,820	33,840	17,70,120	23,19,520
Panjab	2,42,930	14,920	13,460	9,39,590	12,10,900	2,56,420	14,720	17,370	9,62,540	12,51,050
Bombay	7,11,460	5,47,610	2,03,180	22,60,960	37,23,210	7,57,480	5,29,240	2,14,160	21,50,870	36,51,750
Central Provinces	1,01,220	23,430	1,360	2,73,150	3,99,160	1,07,080	19,710	1,930	2,65,490	3,94,210
Madras	4,67,160	38,760	67,530	12,40,460	18,13,910	4,80,990	50,480	70,800	14,23,980	20,26,250
Other Provinces and Departments of Government	15,62,830	5,520	5,55,790	62,300	21,86,440	16,66,300	3,940	5,12,900	70,700	22,55,930
Total	48,26,250	10,51,520	9,43,070	97,35,290	1,65,56,130	51,32,600	10,27,920	9,21,280	1,00,29,270	1,71,11,070
	1894-95					1895-96				
Burma	3,33,680	91,590	8,870	3,32,030	7,66,170	3,38,180	47,530	8,300	3,45,500	7,39,510
Assam	1,57,720	1,120	300	1,13,560	2,72,700	1,84,880	180	160	1,17,250	3,02,470
Bengal	9,98,460	3,23,710	71,930	30,06,450	44,00,550	10,23,360	3,69,160	72,960	30,54,980	45,20,460
United Provinces of Agra and Oudh	4,47,660	86,290	40,370	18,06,970	23,81,290	4,55,850	96,900	29,150	18,30,630	24,12,530
Panjab	2,65,010	17,660	17,960	9,80,870	12,81,500	2,72,890	18,240	14,520	9,93,050	12,98,700
Bombay	7,96,240	4,59,300	3,03,880	22,76,250	38,35,670	8,22,690	5,23,920	2,80,890	23,11,730	39,39,230
Central Provinces	1,07,740	13,250	1,880	2,62,780	3,85,650	1,13,420	20,770	1,340	2,59,870	3,95,400
Madras	4,87,580	45,210	77,440	15,50,700	21,60,930	5,01,280	48,190	62,670	16,00,410	22,12,550
Other Provinces and Departments of Government	17,58,890	5,070	5,39,910	71,830	23,75,700	17,86,280	19,780	4,41,090	99,620	23,46,770
Total	53,52,980	10,43,200	10,62,540	1,04,01,440	1,78,60,160	54,98,830	11,44,670	9,11,080	1,06,13,040	1,81,67,620
	1896-97					1897-98				
Burma	3,40,360	58,730	7,690	3,71,360	7,78,140	3,59,460	85,200	7,530	4,89,540	9,41,730
Assam	1,77,170	1,250	430	1,19,170	2,98,020	1,85,590	640	210	1,17,340	3,03,780
Bengal	10,45,800	4,57,370	79,060	31,76,860	47,59,090	10,83,940	4,17,330	88,610	32,18,090	48,07,970
United Provinces of Agra and Oudh	4,56,330	1,08,210	35,580	18,05,750	24,05,870	4,67,710	1,11,280	31,420	17,97,730	24,08,140
Panjab	2,74,880	34,170	12,360	9,99,950	13,21,360	2,81,620	31,860	14,940	10,57,910	13,86,330
Bombay	8,08,060	5,47,480	2,64,650	22,64,760	38,84,950	8,18,390	4,47,950	3,06,930	22,44,870	38,18,140
Central Provinces	1,18,130	29,910	1,290	2,53,950	4,03,280	89,980	31,190	1,100	2,36,490	3,58,760
Madras	5,02,150	61,770	66,790	17,66,410	23,97,120	5,02,680	60,350	70,710	17,75,900	24,09,640
Other Provinces and Departments of Government	17,47,090	19,680	4,54,680	88,880	23,10,330	17,78,730	22,930	4,24,750	88,150	23,14,560
Total	54,69,970	13,18,570	9,22,530	1,08,47,090	1,85,58,160	55,68,100	12,08,730	9,46,200	1,10,26,020	1,87,49,050

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments (the last up to 1903-04), and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

INCOME TAX

No. 3—*continued*

COLLECTION (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE of BRITISH INDIA, in each year from 1888-89 to 1907-08—continued

	Part I	Part II	Part III	Part IV	TOTAL	Part I	Part II	Part III	Part IV	TOTAL
	1898-99					1899-1900				
Burma	4,10,100	89,510	7,420	5,06,000	10,13,030	4,21,160	1,03,920	7,510	5,17,880	10,50,470
Assam	1,87,240	1,050	280	1,32,880	3,21,450	1,85,950	1,520	390	1,36,000	3,23,860
Bengal	11,04,750	4,86,790	91,660	32,56,200	49,39,400	11,39,530	4,83,580	97,480	33,33,540	50,54,130
United Provinces of Agra and Oudh	4,64,980	1,07,700	31,980	17,92,360	23,97,020	4,65,140	1,20,960	35,320	18,17,710	24,39,130
Panjab	2,81,490	30,960	14,650	10,46,780	13,73,880	2,83,380	41,160	16,600	10,53,170	13,94,310
Bombay	8,46,290	4,67,470	3,15,030	22,16,830	38,45,620	8,66,610	4,30,980	3,33,580	21,53,750	37,84,920
Central Provinces	1,30,200	27,870	960	2,29,090	3,88,120	1,17,910	35,010	990	2,28,050	3,81,960
Madras	5,08,220	62,300	69,520	19,07,930	25,47,970	5,14,190	93,080	74,640	19,97,490	26,79,400
Other Provinces and Departments of Govenment	16,92,340	23,200	4,26,110	77,590	22,19,240	16,98,527	19,376	4,23,599	81,240	22,22,742
TOTAL	56,25,610	12,96,850	9,57,610	1,11,65,660	1,90,45,730	56,92,397	13,29,586	9,90,109	1,13 18,830	1,93,30,992
	1900-01					1901-02				
Burma	4,37,710	1,36,950	7,050	5,35,570	11,17,280	4,50,448	1,73,707	8,205	5,78,374	12,10,734
Assam	1,63,837	447	451	1,30,846	2,95,581	1,62,922	1,062	309	1,33,043	2,97,336
Bengal	11,77,475	4,32,077	96,913	34,06,835	51,13,300	12,53,620	5,61,376	98,054	37,05,486	56,18,536
United Provinces of Agra and Oudh	4,78,310	1,40,580	35,630	18,66,920	25,21,440	4,68,573	1,39,764	36,327	18,73,994	25,18,658
Panjab	2,90,995	42,740	17,862	11,24,987	14,76,584	2,56,566	42,085	16,447	11,11,764	14,26,862
North-West Frontier Province	..	..	..	..	..	41,579	..	161	61,603	1,03,342
Bombay	8,60,893	4,36,846	3,29,887	21,77,587	38,05,213	8,84,851	3,95,605	2,67,122	22,46,535	37,94,113
Central Provinces	1,02,398	34,484	935	2,19,774	3,57,591	95,279	25,221	1,137	2,15,984	3,37,621
Madras	5,24,028	99,466	69,122	20,06,581	26,99,197	5,41,867	1,10,328	70,288	21,19,466	28,41,949
Other Provinces and Departments of Government	17,52,485	18,258	4,28,700	79,282	22,78,725	17,71,776	19,722	4,41,383	63,484	22,96,365
TOTAL	57,88,131	13,41,848	9,86,550	1,15,48,382	1,96,64,911	59,27,480	14,68,870	9,39,433	1,21,09,733	2,04,45,516
	1902-03					1903-04				
Burma	4,68,366	81,45,762	9,153	5,91,995	12,15,276	4,12,762	2,04,205	12,104	5,57,900	11,86,971
Assam	1,65,760	2,073	334	1,39,749	3,07,916	1,51,161	648	417	94,248	2,46,474
Bengal (c)	12,90,687	6,70,159	1,01,941	37,64,280	58,27,067	11,46,273	5,81,003	1,02,805	30,92,771	49,22,852
United Provinces of Agra and Oudh	4,60,538	1,58,523	36,516	18,94,301	25,49,878	3,96,907	1,41,847	36,782	14,20,423	19,95,959
Panjab	2,73,594	44,122	18,845	11,16,869	14,53,430	2,35,651	50,521	17,131	8,63,362	11,66,665
North-West Frontier Province	43,039	..	141	70,557	1,13,737	39,026	..	114	59,833	98,973
Bombay	8,98,204	3,83,177	2,77,589	23,42,294	39,01,264	8,05,199	3,61,690	3,02,037	21,58,278	36,27,204
Central Provinces	1,00,465	30,641	1,215	2,19,869	3,52,190	89,597	31,531	1,310	1,65,204	2,87,642
Madras	5,47,762	1,05,271	64,119	22,17,819	29,34,971	4,63,890	1,26,373	69,161	17,25,598	23,85,022
Other Provinces and Departments of Government	18,02,228	13,203	4,47,134	86,349	23,48,914	15,86,712	26,698	4,27,112	52,944	20,93,466
TOTAL	60,50,643	15,52,931	9,56,987	1,24,44,082	2,10,04,643	53,27,178	15,24,516	9,68,973	1,01,90,561	1,80,11,228
	1904-05					1905-06				
Burma	4,41,340	2,67,260	13,679	6,46,803	13,69,082	4,77,798	2,77,987	15,065	7,62,718	15,33,568
Assam (Eastern Bengal and Assam) (a)	1,51,440	1,376	348	93,802	2,46,966	2,80,162	4,888	6,370	6,50,879	9,42,299(b)
Bengal (c)	11,75,988	5,62,987	1,11,789	31,48,761	49,99,525	10,94,529	7,33,905	1,11,365	26,84,045	46,23,844
United Provinces of Agra and Oudh	3,96,406	1,58,094	38,442	14,43,723	20,36,665	4,17,750	1,63,489	39,900	14,43,044	20,64,183
Panjab	2,46,281	56,044	18,837	8,98,023	12,19,185	2,55,541	53,924	20,627	9,05,435	12,35,527
North-West Frontier Province	39,425	...	198	69,096	1,08,719	40,179	...	295	75,903	1,16,377
Bombay	7,94,743	4,41,173	2,96,678	21,67,104	36,99,698	8,31,376	4,76,718	3,17,936	21,78,848	38,04,878
Central Provinces	1,14,389	54,502	1,684	3,88,375	5,58,950	1,18,130	37,221	1,581	3,86,552	5,43,484
Madras	4,70,909	1,41,217	64,583	18,33,143	25,09,852	4,95,081	1,56,118	64,432	18,68,033	25,83,664
Other Provinces and Departments of Government	16,24,929	36,523	4,42,898	51,252	21,55,602	16,82,850	29,823	4,41,176	51,825	22,05,674
TOTAL	54,55,850	17,19,176	9,89,136	1,07,40,082	1,89,04,244	56,93,396	19,34,073	10,18,747	1,10,07,282	1,96,53,498
	1906-07					1907-08				
Burma	5,16,938	2,35,850	20,995	7,69,566	15,43,349	5,53,523	3,08,183	22,319	8,43,550	17,27,575
Eastern Bengal and Assam	3,13,772	4,655	6,525	6,85,084	10,10,036	3,46,065	23,483	6,486	7,37,175	11,13,209
Bengal (a) (c)	11,57,593	8,07,564	1,15,546	27,58,579	48,39,282	12,15,391	9,29,606	1,25,845	29,04,008	51,74,850
United Provinces of Agra and Oudh	4,27,630	1,93,197	38,018	14,56,225	21,15,070	4,34,053	1,96,177	39,712	15,09,926	21,78,968
Panjab	2,64,843	69,209	21,131	9,72,198	13,27,381	2,79,003	79,894	17,518	9,89,443	13,65,858
North-West Frontier Province	41,433	534	333	81,423	1,23,723	43,121	497	169	84,034	1,27,821
Bombay	8,85,586	10,42,971	3,45,402	23,69,602	46,43,561	9,50,074	9,50,534	3,73,057	25,76,505	48,50,170
Central Provinces and Berar	1,23,064	83,942	1,548	3,72,245	5,80,799	1,29,721	84,696	1,984	3,72,095	5,88,496
Madras	5,04,954	2,28,656	63,021	19,30,170	27,26,801	5,31,239	2,14,978	68,029	21,26,321	29,40,567
Other Provinces and Departments of Government	17,40,784	31,987	4,39,136	49,730	22,61,637	18,35,940	36,526	4,44,131	59,903	23,76,500
TOTAL	59,76,597	26,98,565	10,51,655	1,14,44,822	2,11,71,639	63,18,130	28,24,574	10,99,250	1,22,02,060	2,24,44,01

(a) The figures for 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905
(b) Incomplete
(c) Including arrears of previous years realised during the year of report, with affect from 1901-02

No. 4

COLLECTIONS (in rupees) under SCHEDULE II of the INCOME TAX ACT in the CITIES of CALCUTTA, BOMBAY, MADRAS, and RANGOON, in each year from 1886-87 to 1907-08

	Calcutta (d)	Bombay	Madras	Rangoon	TOTAL
1886-87	14,73,810	14,06,520	3,13,020	(a)	31,93,350
1887-88	14,24,010	16,12,090	3,32,330	(a)	33,68,430
1888-89	15,91,290	16,81,550	3,23,450	2,13,190	38,09,480
1889-90	16,95,160	17,73,490	4,16,230	2,47,420	41,32,300
1890-91	17,11,580	17,28,760	3,90,690	2,67,540	40,98,570
1891-92	17,20,960	18,11,100	3,96,300	3,11,440	42,39,800
1892-93	17,21,690	19,25,000	3,97,030	3,32,030	43,75,750
1893-94	17,70,460	18,16,790	4,22,840	3,62,000	43,72,090
1894-95	18,99,070	18,75,450	4,66,810	3,72,410	46,13,740
1895-96	19,37,980	19,80,990	4,55,690	3,26,390	47,01,050
1896-97	21,59,790	19,41,610	4,89,270	3,65,860	49,56,530
1897-98	21,22,940	18,55,790	4,85,420	4,42,240	49,06,390
1898-99	21,91,950	18,06,220	5,03,910	4,81,470	49,83,550
1899-1900	22,42,810	17,55,450	5,32,610	4,74,840	50,05,710
1900-01	(b)23,94,728	17,88,688	5,44,506	5,12,588	52,40,510
1901-02	27,81,698	(c)20,78,190	5,58,135	6,31,591	60,49,614
1902-03	28,99,017	21,72,564	5,37,937	3,12,621	62,22,139
1903-04	26,94,490	21,53,047	5,15,574	6,69,817	60,32,928
1904-05	27,55,507	22,44,051	5,78,601	7,97,448	63,55,607
1905-06	29,92,462	23,36,345	5,90,538	8,53,590	67,72,935
1906-07	31,53,514	30,35,811	6,34,814	8,26,199	76,50,338
1907-08	33,60,305	32,62,463	7,03,904	9,49,960	82,76,632

(a) The Act was not enforced in Burma till 1st April 1888

(b) Collections of the tax on salaries, pensions, and gratuities paid by Government are omitted from the figures for previous years

(c) Collections of the tax on salaries, pensions, and gratuities paid by Government and interest on the securities of the Government of India are omitted from the figures for previous years

(d) Including arrears of previous years realised during the year of report, with effect from 1901-02

No. 5

NUMBER of ASSESSEES and COLLECTION under PART I (SALARIES and PENSIONS) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1907-08

Class	Income	Paid by Government: Salaries No.	Paid by Government: Salaries R	Paid by Government: Pensions, annuities and gratuities No.	Paid by Government: Pensions, annuities and gratuities R	Paid by local authorities No.	Paid by local authorities R	Paid by Companies, Public Bodies, Associations, and private employers No.	Paid by Companies, Public Bodies, Associations, and private employers R	TOTAL No.	TOTAL R
	PART I—SALARIES										
I	1,000 but less than 1,250	9,742	2,08,011	1,954	39,866	2,219	29,071	11,776	1,75,552	25,691	4,52,500
II	1,250 „ „ 1,500	3,067	82,712	685	16,018	455	11,225	2,801	76,799	7,008	1,86,754
III	1,500 „ „ 1,750	2,438	78,882	451	14,681	332	9,156	2,449	78,111	5,661	1,80,830
IV	1,750 „ „ 2,000	3,833	1,41,616	510	17,753	416	15,861	3,033	1,26,948	7,792	3,02,178
	TOTAL, I to IV	19,080	5,11,221	3,600	88,318	3,422	65,313	20,050	4,57,410	46,152	11,22,262
V	2,000 but less than 2,500	4,784	2,66,102	812	37,628	359	16,995	3,486	1,89,740	9,441	5,10,465
VI	2,500 „ „ 5,000	6,892	5,85,743	1,095	76,444	539	43,252	6,981	6,09,757	15,507	13,15,196
VII	5,000 „ „ 10,000	4,224	7,13,612	240	35,830	309	45,422	2,608	4,24,160	7,381	12,19,024
VIII	10,000 „ „ 20,000	2,899	9,35,873	74	19,072	71	22,960	534	1,74,674	3,578	11,52,579
IX	20,000 „ „ 30,000	709	3,71,107	17	7,005	8	5,094	60	35,968	794	4,19,174
X	30,000 „ „ 40,000	205	1,52,421	8	2,689	4	3,553	10	7,748	227	1,66,411
XI	40,000 „ „ 50,000	106	1,14,259	6	6,652	1	1,261	4	4,449	117	1,26,621
XII	50,000 „ „ 1,00,000	30	49,220	4	7,605	—	—	2	2,915	36	59,740
XIII	1,00,000 and more	5	18,829	2	5,859	—	—	—	—	7	24,688
	TOTAL, V to XIII	19,854	32,07,166	2,258	1,98,784	1,291	1,38,537	13,685	14,49,411	37,088	49,93,898
	GRAND TOTAL, PART I	38,934	37,18,387	5,858	2,87,102	4,713	2,03,850	34,832	19,93,715	84,337(a)	62,03,054(a)

(a) Excluding arrear collections R1,15,359,134 assessees with tax R6,596 for Burma and 6 assessees with tax R42 for Bombay; but including 117 assessees with tax R6,921 relating to Bangalore and Travancore

INCOME TAX

No. 6

NUMBER of ASSESSEES and COLLECTIONS under PART II (PROFITS of COMPANIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1907-08

Sources of Income	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
Part II—Companies		R		R		R
1. Banking	7	238	294	3,07,980	301	3,08,218
2. Building and Land	—	—	29	37,746	29	37,746
3. Cotton spinning and weaving	—	—	171	7,83,029	171	7,83,029
4. „ pressing, ginning, and cleaning	28	825	222	61,917	250	62,742
5. Flour mills	—	—	14	27,482	14	27,482
6. Insurance, fire, life, and marine	—	—	177	52,244	177	52,244
7. Jute spinning and weaving	—	—	30	2,50,933	30	2,50,933
8. „ pressing	—	—	11	30,902	11	30,902
9. Landing, shipping, and warehousing	—	—	10	18,557	10	18,557
10. Mining-coal	—	—	54	1,23,353	54	1,23,353
11. „ other minerals, including petroleum	—	—	10	1,72,576	10	1,72,576
12. Paper mills	—	—	3	7,571	3	7,571
13. Printing and publishing	—	—	12	4,253	12	4,253
14. Steam navigation, ocean	—	—	6	21,656	6	21,656
15. Ditto river	—	—	6	67,749	6	67,749
16. Sugar-making and refining	—	—	3	8,111	3	8,111
17. Railway	—	—	26	3,42,316	26	3,68,680
18. Tanneries and leather work	—	—	2	5,069	2	5,069
19. Telegraph and telephone	—	—	6	14,325	6	14,325
20. Tramway	—	—	7	27,846	7	27,846
21. Others	8	274	6,086	4,24,596	6,094	4,24,870
Total, Part II	43	1,337	7,179	27,90,211	7,222	(a)28,17,912

Notes—(1) This table is a continuation of table No. 5 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to changes of classification in the revised form of the return, the collections for recent years are only roughly comparable with those of earlier years

(2) The figures in this table have been compiled from Return No. VIII and sometimes differ from those under Part II of tables Nos. 1 and 3 compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII.

(a) Excluding arrear collections R6,662

No. 7

AMOUNT of SECURITIES and COLLECTIONS under PART III (INTEREST ON SECURITIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1907-08

Class	Rate of Tax	Securities of the Government of India		Securities of Local Authorities or Companies		Total	
		Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax
	Part III—Securities	R	R	R	R	R	R
I to IV	At 4 pies per Rupee	30,00,500	2,127	88,400	114	30,88,900	2,241
V to XIII	At 5 pies per Rupee	1,46,73,48,000	8,52,054	32,93,89,196	2,51,422	1,81,20,11,696	11,10,668
	Total, Part III	1,47,03,48,500	8,54,181	32,94,77,596	2,51,536	1,81,51,00,596	(a)11,12,909

(a) Including R12,584 levied in Bangalore and Travancore and R9 excess collections in Bengal, also arrear collections R1,065

No. 8

NUMBER of ASSESSEES and COLLECTIONS under Part IV (other sources of income) of SCHEDULE II of the INCOME TAX ACT of BRITISH INDIA in 1907-08

Sources of Incomes	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
		₹		₹		₹
Part IV—Other Source						
(a) Professions—						
1. Education	110	2,720	39	5,875	149	8,595
2. Engineering and architecture	48	1,661	89	31,250	137	32,911
3. Law : Barristers	114	3,125	345	1,08,610	459	1,11,735
4. „ Attorneys, pleaders, and other practitioners	4,587	1,28,589	3,102	4,01,672	7,689	5,30,261
5. Medical	883	21,671	497	75,186	1,380	96,857
6. Others	809	23,477	404	80,974	1,213	1,04,451
Total	6,551	1,81,243	4,476	7,03,567	11,027	8,84,810
(b) Manufacture, Construction, and Manipulation (other than Companies)—						
1. Builders	39	1,028	21	16,146	60	17,174
2. Cotton spinning and weaving	203	5,548	116	1,17,285	319	1,22,833
3. Flour mills	33	871	37	6,252	70	7,123
4. Metal work (foundries, workshops, etc.)	311	8,177	142	40,250	453	48,427
5. Oil-mills	172	4,736	92	15,494	264	20,230
6. Potteries	56	1,400	17	1,111	73	2,511
7. Rice mills	44	1,187	156	33,108	200	34,295
8. Rope works	48	1,291	23	2,585	71	3,876
9. Saw and timber mills	75	1,709	52	23,231	127	24,940
10. Silk reeling and weaving	167	4,245	46	4,890	213	9,135
11. Spirits	118	3,363	87	16,155	205	19,518
12. Sugar-making and refining	2,111	58,115	1,034	1,02,936	3,145	1,61,051
13. Tanneries and leather work	160	4,291	78	22,263	238	26,554
14. Others	827	22,274	391	85,570	1,218	1,07,844
Total	4,364	1,18,235	2,292	4,87,276	6,656	6,05,511
(c) Commerce and Trade—						
1. Agents and brokers	3,441	93,539	2,676	9,22,347	6,117	10,15,886
2. Bankers and money-lenders	45,114	12,25,193	18,527	25,18,735	63,641	37,43,928
3. Contractors	1,898	51,824	1,499	2,33,604	3,397	2,85,428
4. Merchants and dealers in —						
(i) animals, including stablekeepers	721	17,486	173	19,482	894	36,968
(ii) apparel and drapery	3,238	85,596	1,064	1,29,325	4,302	2,14,921
(iii) books and stationery	443	11,821	177	26,253	520	38,074
(iv) building materials	1,004	26,282	440	54,451	1,444	80,733
(v) food-grains	13,989	3,63,725	3,992	4,40,167	17,981	8,03,892
(vi) other food stuffs (grocers and provisioners)	7,641	1,97,903	1,866	2,07,076	9,507	4,04,979
(vii) hides and skins	827	22,194	336	94,440	1,163	1,16,634
(viii) liquors (spirits, beer, wine)	758	20,475	405	74,844	1,163	95,319
(ix) metals (other than gold and silver)	1,232	32,615	501	72,924	1,733	1,05,539
(x) opium	174	4,656	162	30,301	336	34,957
(xi) piece goods (cotton, wool, silk)	7,742	2,10,553	3,665	6,14,107	11,407	8,24,660
(xii) precious stones and jewellery	658	18,365	421	88,298	1,079	1,06,663
(xiii) salt	396	11,027	156	27,295	552	38,322
(xiv) other commodities	11,703	3,13,726	4,993	9,94,432	16,696	13,08,158
Unclassified	...	...	...	...	...	...
5. Printers and publishers including newspaper offices	318	7,828	114	40,117	432	47,945
Total	1,01,297	27,14,808	41,167	65,88,198	1,42,464	93,03,006
(d) Property, Owners of—						
1. Houses	4,174	1,16,365	4,035	7,06,457	8,209	8,22,822
2. Estates taxable under the Act	622	17,056	711	2,02,122	1,333	2,19,178
Total	4,796	1,33,421	4,746	9,08,579	9,542	10,42,000
(e) Others, not classified above	3,066	80,384	991	1,69,307	4,057	2,49,691
Total, Part IV	120,078	32,28,201	53,668	88,56,817	173,746	(a)1,20,85,018

Notes.—(1) This table is a continuation of table No. 7 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1904) The annual returns from which it is prepared were discontinued for two years, and owing to change of classification in the revised form of the return, the collections for recent years are only roughly comparable with those of earlier years

(2) The figures in this table have been compiled from Return No. VIII and sometimes differ from those under Part IV of tables Nos. 1 and 3 compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. 1 and their exclusion from Return No. VIII

(a) Excluding arrear collections ₹1,18,268

INCOME TAX

No. 9

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASS of ANNUAL INCOME, not including interest on securities (Part III), in each year from 1886-87 to 1907-08

	Class I, ₹1,000 but less than ₹1,250		Class II, ₹1,250 but less than ₹1,500		Class III, ₹1,500 but less than ₹1,750		Class IV, ₹1,750 but less than ₹2,000		Class V, ₹2,000 but less than ₹2,500		Class VI, ₹2,500 but less than ₹5,000		Class VII, ₹5,000 but less than ₹10,000	
	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹
1886-87	30,966	7,09,020	20,352	5,98,110	12,281	4,58,850	9,007	4,13,940	12,035	7,13,830	20,020	18,95,410	7,848	16,61,440
1887-88	35,784	7,35,690	21,362	5,90,310	13,817	4,65,100	11,211	4,40,950	13,789	7,51,630	22,153	18,74,010	10,276	16,42,000
1888-89	38,703	7,93,890	21,390	5,86,810	14,452	4,90,740	12,469	4,88,880	14,551	7,77,210	23,366	19,70,790	10,448	17,37,510
1889-90	40,808	8,38,190	21,734	6,03,540	15,111	5,10,940	12,862	5,10,560	14,961	8,12,120	23,877	20,27,905	10,554	17,74,890
1890-91	42,411	8,76,180	22,004	6,08,670	15,058	5,10,690	13,478	5,37,750	15,435	8,34,740	23,808	20,31,540	10,897	18,14,550
1891-92	44,429	9,13,360	22,436	6,21,060	15,482	5,22,360	14,009	5,77,460	15,923	8,53,020	24,746	21,10,390	11,098	18,33,260
1892-93	46,145	9,47,400	23,501	6,52,610	15,828	5,38,900	14,734	5,86,750	16,118	8,75,870	25,377	21,64,020	11,410	19,24,440
1893-94	47,192	9,81,810	24,179	6,75,300	16,364	5,60,390	14,779	5,90,660	16,495	9,14,650	25,626	22,31,030	11,744	20,21,180
1894-95	49,033	10,13,630	24,792	9,93,190	16,894	5,76,840	15,291	6,13,660	16,536	9,13,570	26,492	22,90,050	11,828	20,27,670
1895-96	50,474	10,35,200	25,132	7,06,070	17,617	6,00,210	15,789	6,35,370	17,407	9,53,590	27,229	23,39,750	12,413	21,08,460
1896-97	50,917	10,58,690	25,336	7,07,060	20,067	6,08,620	15,900	6,47,520	17,880	9,76,070	27,709	23,74,950	12,556	21,18,510
1897-98	51,790	10,79,840	26,336	7,34,670	18,397	6,28,310	16,781	6,70,580	18,634	10,02,870	28,648	24,30,120	13,298	22,02,630
1898-99	53,026	10,98,080	26,970	7,55,230	18,764	6,43,470	17,291	6,90,580	18,659	10,19,250	28,890	24,80,780	13,309	22,20,020
1899-1900	54,052	11,08,814	27,524	7,65,813	19,136	6,49,680	18,317	7,10,516	19,319	10,38,359	29,878	25,34,591	13,683	22,74,032
1900-01	53,586	11,22,783	27,471	7,76,961	19,206	6,65,039	18,014	7,30,476	19,216	10,54,354	29,869	26,04,864	13,542	23,34,192
1901-02	56,219	11,85,152	28,446	8,04,741	20,451	7,07,072	18,687	7,64,512	19,244	10,80,292	30,869	27,30,110	14,076	24,18,388
1902-03	58,323	12,28,802	29,745	8,42,413	21,380	7,40,305	19,211	7,96,298	21,093	11,58,081	31,653	28,05,074	14,317	24,61,199
1903-04	86,736	16,46,126	29,378	8,36,214	21,090	7,39,527	18,967	7,93,450	19,625	11,07,868	32,603	28,88,729	14,616	25,32,823
1904-05	88,115	17,09,339	30,945	8,76,115	22,290	7,81,137	19,638	8,19,050	21,143	11,89,913	34,542	30,36,403	15,825	26,36,354
1905-06	89,450	17,17,266	31,608	8,97,104	23,037	8,08,246	20,252	8,46,891	22,139	12,27,821	35,522	31,15,809	16,241	27,89,376
1906-07	90,859	17,32,062	32,524	9,21,986	23,526	8,19,149	20,794	8,72,025	22,836	12,83,273	37,374	32,62,947	16,876	28,98,369
1907-08	91,314	17,08,463	33,616	9,62,494	23,987	8,48,368	21,178	8,94,368	23,970	13,60,481	38,586	34,67,999	17,388	30,63,981

	Class VIII, ₹10,000 but less than ₹20,000		Class IX, ₹20,000 but less than ₹30,000		Class X, ₹30,000 but less than ₹40,000		Class XI, ₹40,000 but less than ₹50,000		Class XII, ₹50,000 but less than ₹1,00,000		Class XIII, ₹1,00,000 and more	
	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹
1886-87	3,096	13,24,450	936	5,73,580	435	2,57,231	204	1,73,914	262	4,31,269	105	9,04,101
1887-88	4,313	13,16,280	1,047	5,58,920	388	3,02,847	194	1,98,877	263	4,43,307	144	8,62,812
1888-89	4,392	13,81,650	1,051	5,98,870	433	3,36,314	184	2,04,854	287	4,93,293	173	10,76,557
1889-90	4,405	14,31,890	1,151	6,66,220	416	3,38,722	195	2,15,193	314	5,45,276	186	12,23,324
1890-91	4,403	14,02,250	1,112	6,23,840	418	3,26,586	215	2,34,908	326	5,64,579	194	12,08,838
1891-92	4,485	14,40,280	1,117	7,35,990	461	3,76,966	222	2,37,020	332	5,80,503	189	11,74,973
1892-93	4,595	14,84,180	1,082	6,15,210	483	4,05,764	242	2,65,537	313	5,55,623	188	13,02,620
1893-94	4,798	15,71,130	1,170	6,80,890	477	4,10,402	227	2,53,116	312	5,43,749	149	8,71,145
1894-95	5,332	17,29,100	1,331	7,33,590	588	4,80,565	252	2,79,841	346	6,09,179	186	13,52,733
1895-96	5,439	17,45,320	1,382	7,80,060	604	4,88,916	264	2,88,632	349	5,93,140	204	14,24,134
1896-97	5,439	17,48,290	1,313	7,54,120	558	4,53,241	278	3,05,352	379	6,47,710	242	16,76,339
1897-98	5,569	17,59,220	1,417	7,80,860	543	4,35,932	275	3,03,711	369	6,27,456	242	15,42,111
1898-99	5,507	17,56,030	1,343	7,71,000	528	4,59,866	266	2,90,079	340	6,00,563	233	15,84,666
1899-1900	5,501	17,49,568	1,350	7,82,452	511	4,21,942	257	2,92,025	339	6,03,266	232	16,55,464
1900-01	5,518	18,46,069	1,357	8,17,167	558	4,67,776	280	3,13,970	364	6,58,199	228	16,19,537
1901-02	5,829	19,60,197	1,400	8,35,038	561	4,40,070	267	2,88,816	366	6,23,493	231	18,54,922
1902-03	5,940	19,66,620	1,398	8,42,282	539	4,49,277	272	3,08,301	366	6,37,185	239	19,05,986
1903-04	6,259	20,97,313	1,441	8,70,684	557	4,55,830	286	3,18,225	389	6,73,852	247	18,60,179
1904-05	6,286	21,29,750	1,577	9,34,804	574	7,79,335	289	3,22,585	435	8,59,802	262	20,53,872
1905-06	6,639	22,27,097	1,673	9,83,452	600	4,94,592	309	3,36,036	390	6,72,174	299	23,80,545
1906-07	6,815	23,02,103	1,678	9,89,757	643	5,69,781	299	3,41,614	467	8,37,077	387	31,80,200
1907-08	7,141	24,52,474	1,790	10,67,098	660	5,78,281	337	3,90,338	501	9,56,785	404	34,32,089

NOTE.—For old Classes I and II (₹500 but less than ₹1,000), see Table No. 7 of Financial and Commercial Statistics, 13th Issue

No. 10

NUMBER of ASSESSEES in each PROVINCE of BRITISH INDIA in the year 1907-08

	Classes I and II (under ₹1,000) (a)	Classes III to VI (₹1,000 to under ₹2,000)	Classes VII to XII (₹2,000 and above ₹2,000)	Total number
Burma	..	12,472	7,547	20,153
Eastern Bengal and Assam	..	12,441	5,933	18,374
Bengal	..	29,828	18,186	48,014
United Provinces of Agra and Oudh	..	21,135	10,260	32,492
Panjab	..	16,862	6,566	23,428
North-West Frontier Province	..	1,579	631	2,210
Bombay	..	27,781	15,285	43,066
Central Provinces and Berar	..	6,135	3,004	9,139
Madras	..	31,424	12,377	43,801
Other Provinces and Departments of Government	13	10,383	10,995	21,391
TOTAL ..	13	170,040	90,784	(b) 262,068

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments (the last up to 1903-04), and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

(a) These figures represent the number of persons assessed to income tax in 1902-03 from whom arrears were collected in later years

(b) Includes 1,231 assessees for whom information about class is not available.

No. 11

COLLECTIONS (in rupees) of INCOME TAX according to CLASS of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in each year from 1898-99 to 1907-08

	Classes I to VI (inclusive of interest on securities)	Classes VII to XIII (inclusive of interest on securities)	TOTAL	Classes I to VI (inclusive of interest on securities)	Classes VII to XIII (inclusive of interest on securities)	TOTAL
	1898-99			1899-1900		
Burma	3,26,460	6,32,060	10,13,030	3,35,700	6,61,350	10,50,470
Assam	1,13,340	2,08,110	3,21,450	1,14,380	2,09,480	3,23,860
Bengal	15,74,240	33,65,160	49,39,400	16,08,310	34,46,050	50,54,130
United Provinces of Agra and Oudh	10,23,510	13,73,510	23,97,020	10,39,870	13,99,260	24,39,130
Panjab	7,13,890	6,59,990	13,73,880	7,15,310	6,79,000	13,94,310
Bombay	12,26,210	26,19,410	38,45,620	11,84,510	26,00,410	37,84,920
Central Provinces	1,14,940	2,73,180	3,88,120	1,13,050	2,68,910	3,81,960
Madras	11,58,180	13,89,790	25,47,970	12,04,850	14,74,550	26,79,400
Other Provinces and Departments of Government	4,28,560	17,74,480	22,19,240	4,43,429	17,65,317	22,22,746
TOTAL	66,79,330	1,22,95,690	1,90,45,780	67,54,409	1,25,04,327	1,93,30,928
	1900-01			1901-02		
Burma	3,39,140	7,28,780	11,17,280	3,70,572	8,26,615	12,10,734
Assam	1,03,675	1,91,906	2,95,581	1,02,940	1,94,396	2,97,336
Bengal	16,40,931	34,65,382	51,13,300	17,67,788	38,50,748	56,18,536
United Provinces of Agra and Oudh	10,49,820	14,71,620	25,21,440	10,56,366	13,79,953	25,18,658
Panjab	7,36,704	2,39,880	14,76,584	7,28,593	7,03,269	14,26,862
North-West Frontier Province				51,789	51,553	1,03,342
Bombay	11,67,354	25,63,506	38,05,213	12,21,585	25,72,528	37,94,113
Central Provinces	1,32,454	2,25,137	3,57,591	1,27,883	2,09,738	3,37,621
Madras	11,92,288	15,06,909	26,99,197	12,63,251	15,78,698	28,41,949
Other Provinces and Departments of Government	4,58,159	18,07,422	22,78,725	4,46,431	18,33,473	22,96,365
TOTAL	68,20,525	1,26,95,542	1,96,64,911	71,32,198	1,32,00,971	2,04,45,516
	1902-03			1903-04		
Burma	3,80,717	8,21,314	(a)12,15,276	2,29,342	9,47,104	(a)11,86,971
Assam	1,04,666	2,03,250	3,07,916	48,736	1,97,738	2,46,474
Bengal (f)	18,18,827	40,08,240	58,27,067	9,76,056	39,46,796	49,22,852
United Provinces of Agra and Oudh	10,91,061	13,79,312	(b)25,49,878	5,73,876	13,52,168	(b)19,95,959
Panjab	7,16,884	7,36,546	14,53,430	4,08,995	7,57,670	11,66,665
North-West Frontier Province	52,962	60,775	1,13,737	33,466	65,507	98,973
Bombay	13,13,738	25,87,526	39,01,264	7,93,310	28,33,894	(c)36,27,204
Central Provinces	1,32,646	2,19,544	3,52,190	69,928	2,17,714	2,87,642
Madras	13,03,301	16,31,670	29,34,971	7,42,894	16,42,128	23,85,022
Other Provinces and Departments of Government	4,76,400	18,64,413	23,48,914	2,15,177	18,57,982	20,93,466
TOTAL	73,91,202	1,35,12,590	2,10,04,643	40,91,780	1,38,18,701	(c)1,80,11,228
	1904-05			1905-06		
Burma	2,38,323	11,23,927	(a)13,69,082	2,84,632	12,42,379	(a)15,33,568
Eastern Bengal and Assam (d)	42,917	1,98,049	2,46,966	2,81,172	6,51,018	(e)9,42,299
Bengal (f)	9,96,365	40,03,160	49,99,525	7,90,623	33,33,221	46,23,844
United Provinces of Agra and Oudh	5,74,125	13,87,768	(b)20,36,665	5,60,678	14,24,587	(b)20,64,183
Panjab	4,24,270	7,94,915	12,19,185	4,27,032	8,08,495	12,35,527
North-West Frontier Province	35,758	72,961	1,08,719	37,703	78,674	1,16,377
Bombay	7,97,790	29,01,908	36,99,698	7,88,040	30,16,838	38,04,878
Central Provinces	1,44,332	4,14,618	5,58,950	1,52,128	3,91,356	5,43,484
Madras	7,12,381	17,97,471	25,09,852	7,19,936	18,63,728	25,83,664
Other Provinces and Departments of Government	2,17,386	19,09,222	21,55,602	2,29,382	19,53,703	22,05,674
TOTAL	41,89,647	1,46,03,999	1,89,04,244	42,71,326	1,52,63,999	1,96,58,498
	1906-07			1907-08		
Burma	2,93,121	12,39,373	(a)15,43,349	3,14,569	14,06,410	(a)17,27,575
Eastern Bengal and Assam (d)	2,98,327	7,11,709	10,10,036	3,17,823	7,95,386	11,13,209
Bengal (d) (f)	8,00,916	40,38,366	48,39,282	8,17,930	43,56,248	51,74,850
United Provinces of Agra and Oudh	5,60,617	14,73,810	(b)21,15,070	5,73,783	15,18,291	(b)21,78,968
Panjab	4,46,157	8,81,224	13,27,381	4,55,264	9,10,000	13,65,853
North-West Frontier Province	39,038	84,685	1,23,723	40,765	87,016	1,27,821
Bombay	7,88,547	38,55,014	46,43,561	8,02,300	40,53,780	48,50,170
Central Provinces and Berar	1,51,804	4,28,995	5,80,799	1,60,661	4,27,335	5,88 496
Madras	7,24,944	20,01,857	27,26,801	7,43,137	21,97,430	29,40,567
Other Provinces and Departments of Government	2,37,884	20,01,357	22,61,637	2,49,536	21,00,599	23,76,500
TOTAL	43,46,355	1,67,16,390	2,11,71,639	44,75,768	1,78,52,995	2,24,44,014

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments (the last up to 1903-04), and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Department of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

(a) Includes ₹13,245 in 1902-03, ₹10,525 in 1903-04, ₹6,882 in 1904-05, ₹6,557 in 1905-06, ₹5,855 in 1906-07, and ₹6,596 in 1907-08, deductions on commission paid to thugyis

(b) Includes ₹79,505 in 1902-03, ₹69,915 in 1903-04, ₹74,772, in 1904-05, ₹78,918 in 1905-06, ₹80,643 in 1906-07, and ₹86,894 in 1907-08 on account of collections by employers under section 9 (2) of the Act, the details of which by classes are not available

(c) Defective in the details

(d) The figures for 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905

(e) Incomplete

(f) Including arrears of previous years realised during the year of report, with effect from 1901-02

TRIBUTES FROM NATIVE STATES

[TABLE 1, PAGE 163]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This table has been prepared for the first time for incorporation in this part. It shews the details of receipts from Tributes from Native States. The contributions are made chiefly in lieu of former obligations to supply or maintain troops, and form a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country.

The total receipts are less than one per cent of the total Indian revenue. The tributes and contributions amount to over 86 per cent, and those for special military forces are nearly 10 per cent of the total receipts. Fees on succession are on the average about 4 per cent.

Madras contributes about 50 per cent, India, General, which includes the Bhopal, Bundelkhund, Rajputana, and Central India Agencies, 22 per cent, Bombay 17 per cent, and Burma 5 per cent.

TRIBUTES FROM NATIVE STATES

No. 1

STATEMENT shewing TRIBUTES (in rupees) from NATIVE STATES in each PROVINCE in each official year 1903-04 to 1907-08.

		Tributes and Contributions of ₹50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces	Fees on Successions	Total Tributes
India, General (a)	1903-04	11,23,617	2,17,251	6,64,490	1,80,411	21,85,769
	1904-05	11,24,070	1,58,675	5,57,446	81,406	19,21,597
	1905-06	10,13,398	1,80,792	5,79,249	..	17,73,439
	1906-07	11,81,761	1,37,254	6,43,156	9,265	19,71,436
	1907-08	10,52,720	2,21,590	6,09,547	7,594	18,91,451
Central Provinces and Berar	1903-04	1,91,400		..	..	1,91,400
	1904-05	2,44,550		..	..	2,44,550
	1905-06	2,31,037		..	..	2,31,037
	1906-07	2,91,937		..	1,600	2,93,537
	1907-08	1,40,437		..	1,000	1,41,437
Burma	1903-04	4,79,926		..	..	4,79,926
	1904-05	5,22,292		..	..	5,22,292
	1905-06	5,28,087		..	..	5,28,087
	1906-07	4,93,242		..	..	4,93,242
	1907-08	4,47,196		..	..	4,47,196
Eastern Bengal and Assam	1903-04	50,100		..	..	50,100
	1904-05	50,100		..	225	50,325
	1905-06	50,100		..	185	50,285
	1906-07	50,100		..	..	50,100
	1907-08	50,000		..	..	50,000
Bengal	1903-04	..		..	..	..
	1904-05	..		..	..	..
	1905-06	20,550		..	..	20,550
	1906-07	33,150		..	..	33,150
	1907-08	28,675		..	..	28,675
Panjab	1903-04	2,31,000	35,434	..	25,426	2,91,860
	1904-05	2,31,000	47,109	..	1,32,000	4,10,109
	1905-06	2,31,000	46,617	..	24,400	3,02,017
	1906-07	2,31,000	45,780	..	..	2,76,780
	1907-08	2,31,000	45,158	..	..	2,76,158
Madras	1903-04	42,83,112	24,702	2,00,089	..	45,07,903
	1904-05	42,83,112	24,701	2,00,089	..	45,07,902
	1905-06	42,83,112	24,701	2,00,089	500	45,08,402
	1906-07	42,83,112	24,701	2,00,089	..	45,07,902
	1907-08	42,83,112	24,701	2,00,089	..	45,07,902
Bombay	1903-04	11,89,712	64,382	90,923	84,310	14,29,327
	1904-05	10,41,641	41,170	79,341	6,88,727	18,50,879
	1905-06	12,88,186	44,959	89,405	1,25,084	15,47,634
	1906-07	12,22,323	50,553	74,440	41,327	13,88,643
	1907-08	12,45,102	45,979	1,23,387	10,508	14,24,976
Total	1903-04	78,90,636		9,55,502	2,90,147	91,36,285
	1904-05	77,68,420		8,36,876	9,02,358	95,07,654
	1905-06	79,42,539		8,68,743	1,50,169	89,61,451
	1906-07	80,44,913		9,17,685	52,192	90,14,790
	1907-08	78,15,670		9,33,023	19,102	87,67,795

(a) Includes the Bhopal, Nowgong (Bundelkhand), Rajputana, and Central India Agencies

INTEREST RECEIPTS

[TABLE 1, PAGE 165]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This is a new section compiled for this issue of Statistics of British India.

These interest receipts do not include interest on public works capital. The most important items included under this head of revenue are the loans and advances made by the Imperial Government to the Presidency Corporations and to Native States, as well as those by the Provincial Governments to moffasil municipalities and cultivators. The amount of the interest accrued on the former comes to about 42 per cent and on the latter 18 per cent of total receipts. This head also includes the interest on the securities held by the Paper Currency Department which contributes over 31 per cent of the total. There are other minor items, such as interest on securities of provincial funds, on arrears of revenue, and on overdrawn capital of guaranteed railways, which are included under this head of revenue.

The total receipts amount to a little over one per cent of the total Indian revenue. India, General, which includes the transactions of the Government of India, contributes a half of the receipts, Bombay about a fifth, Bengal a sixth, and Madras 5 per cent of total receipts.

In 1903-04 an advance payment of interest by the Bombay Port Trust led to an increase under Bombay. In 1905-06 there was a falling off in Bombay on account of the unfavourable season having adversely affected the recoveries of interest on loans granted to cultivators.

INTEREST RECEIPTS

No. 1

STATEMENT shewing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year, 1903-04 to 1907-08

		Imperial Loans and Advances			Provincial Loans and Advances								
		Native States	Presidency Corporations	Others	Moffassil Municipalities	Advances to cultivators	Other Loans and advances	On Currency investments	Securities of Provincial funds	On arrears of Revenue	On overdrawn capital of Guaranteed Railways	Other items	Total
India, General (a)	1903–04	8,72,664	..	3,32,557	..	..	14,123	34,70,420	1,919	71	3,81,821	2,950	50,76,525
	1904–05	10,26,725	..	2,43,450	..	..	15,090	34,70,420	2,081	87	4,96,270	7,414	52,61,537
	1905–06	9,88,547	..	5,86,546	..	..	18,273	34,70,420	2,337	53	2,86,941	26,100	53,79,217
	1906–07	11,16,468	..	75,045	..	..	15,500	34,70,420	2,430	12	4,40,290	50,068	51,70,233
	1907–08	10,58,570	..	74,187	..	..	15,638	34,70,420	944	..	10,66,923	1,992	56,88,674
Central Provinces and Berar	1903–04	6,259	..	19,859	40,860	1,04,076	803	..	3,633	1,298	..	894	1,71,428
	1904–05	..	..	16,306	42,087	33,907	741	..	7,129	1,301	..	131	1,01,602
	1905–06	..	..	14,229	34,846	28,743	449	..	7,014	1,357	..	99	86,737
	1906–07	..	..	..	29,200	54,043	..	..	6,850	..	..	1,455	91,548
	1907–08	..	..	..	47,620	36,164	..	..	6,851	..	..	747	91,382
Burma	1903–04	..	..	..	13,222	30,284	3,311	..	..	..	..	438	47,255
	1904–05	..	..	..	11,992	35,344	1,341	..	..	..	..	385	49,062
	1905–06	..	..	..	11,518	42,293	2,145	..	..	..	..	..	55,956
	1906–07	..	..	..	12,097	48,322	1,364	..	..	..	..	234	62,017
	1907–08	..	..	..	23,231	69,457	554	..	..	..	..	60	93,302
Eastern Bengal and Assam	1903–04	..	..	..	458	1,760	..	..	489	..	..	454	3,161
	1904–05	..	..	..	795	2,377	..	..	489	..	..	..	3,661
	1905–06	..	..	..	3,700	2,621	5,317	..	3,821	3,356	..	498	19,313
	1906–07	..	..	..	6,823	17,283	7,329	..	7,154	7,098	..	1,243	46,730
	1907–08	..	..	..	10,349	44,596	9,042	..	7,762	8,805	..	883	81,437
Bengal	1903–04	11,708	14,15,886	..	1,81,595	33,857	1,00,711	..	15,206	84,264	..	6,805	17,99,532
	1904–05	6,411	13,83,292	..	1,80,861	37,026	57,784	..	15,350	82,704	..	6,857	17,20,285
	1905–06	1,988	13,55,258	..	1,81,565	47,106	29,942	..	11,873	78,242	..	7,421	16,58,395
	1906–07	..	13,26,981	..	1,43,978	52,808	6,170	..	9,255	67,552	..	19,074	16,25,318
	1907–08	..	13,72,197	..	1,47,447	1,06,498	54,842	..	9,714	64,712	..	2,395	17,57,805
United Provinces of Agra and Oudh	1903–04	..	..	..	3,31,588	26,920	24,157	..	24,115	..	..	327	4,07,107
	1904–05	..	..	..	2,98,484	24,976	20,358	..	25,633	..	..	273	3,69,724
	1905–06	..	..	..	3,52,498	25,698	22,754	..	27,123	..	..	72	4,28,145
	1906–07	..	..	..	3,59,903	1,04,476	74,331	..	31,385	..	..	65	5,70,160
	1907–08	..	..	..	3,52,172	1,47,985	1,05,340	..	38,525	..	..	328	6,44,350
Panjab	1903–04	80,941	..	..	1,78,455	80,436	4,572	..	1,361	4,894	..	627	3,46,286
	1904–05	40,466	..	..	1,80,139	83,258	4,395	..	1,678	13,875	..	91	3,23,902
	1905–06	59,639	..	..	1,87,274	88,014	3,567	..	2,210	9,447	..	10	3,50,161
	1906–07	51,664	..	..	1,81,312	1,20,938	3,244	..	1,351	7,988	..	10	3,67,007
	1907–08	42,960	..	..	1,76,885	1,04,587	3,816	..	2,146	4,993	..	1	3,35,388
North-West Frontier Province	1903–04	..	..	7,970	..	..	..	..	..	..	..	1	7,971
	1904–05	..	..	9,440	..	..	..	..	..	..	..	..	9,440
	1905–06	..	..	8,847	..	..	..	..	..	..	..	..	8,847
	1906–07	..	..	9,948	..	..	..	..	..	..	..	..	9,948
	1907–08	..	..	13,008	..	..	..	..	..	..	..	40	13,048
Madras	1903–04	..	2,24,938	1,042	58,481	1,84,809	1,200	..	60,425	34,846	..	1,884	5,67,625
	1904–05	..	2,28,690	1,174	62,916	1,56,312	2,467	..	66,546	23,404	..	1,660	5,39,169
	1905–06	..	3,46,616	..	72,685	1,47,801	4,140	..	78,401	38,668	..	1,868	6,90,179
	1906–07	..	2,84,848	..	76,239	1,68,682	4,879	..	1,09,614	42,547	..	2,340	6,89,449
	1907–08	..	3,13,303	..	83,292	1,77,554	3,525	..	1,37,915	33,002	..	2,293	7,50,884
Bombay	1903–04	15,023	22,53,676	6,575	50,552	3,41,454	1,33,893	..	76,366	8,205	..	1,489	28,87,227
	1904–05	44,965	13,37,729	3,610	52,661	3,35,237	1,04,070	..	75,313	3,691	116	840	19,58,232
	1905–06	80,287	13,30,790	1,462	44,694	2,74,732	1,00,088	..	75,016	2,958	16,485	3,179	19,29,691
	1906–07	4,43,963	13,23,568	1,191	41,231	3,50,359	95,444	..	74,783	4,959	..	3,370	23,38,868
	1907–08	2,70,152	13,15,755	1,272	95,477	5,71,974	86,408	..	74,458	14,346	12,657	1,154	24,43,690
Total	1903–04	9,80,336	38,94,494	3,68,003	3,00,211	3,03,096	2,82,770	34,70,420	1,83,514	1,33,578	3,81,821	15,369	1,13,14,112
	1904–05	11,18,567	29,44,711	2,73,980	7,79,935	7,08,437	2,06,246	34,70,420	1,94,219	1,25,062	4,96,386	18,651	1,03,36,614
	1905–06	11,30,461	30,32,664	6,11,084	8,38,780	6,57,008	1,86,675	34,70,420	2,07,795	1,29,081	3,03,426	39,247	1,06,06,641
	1906–07	16,12,095	29,35,397	86,154	8,50,583	9,16,711	2,08,261	34,70,420	2,43,322	1,30,156	4,40,290	77,859	1,09,71,278
	1907–08	13,71,682	30,01,255	88,467	9,36,473	12,58,635	2,79,382	34,70,420	2,78,315	1,25,858	10,79,580	5,893	1,18,99,960

(a) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad and the Central India, Rajputana, Bhopal, Bundelkhand and Baluchistan Agencies

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[THIRD ISSUE]

STATISTICS OF BRITISH INDIA

For 1908-09 and preceding years

PART IV *(b)*

FINANCE AND REVENUE

INCLUDING STATISTICS RELATING TO

Principal Heads of Revenue: Land Revenue, Opium, Salt, Stamps, Customs, etc.

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STATISTICS OF BRITISH INDIA

PART IV (*b*)—FINANCE AND REVENUE

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		1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1907-08	1908-09
LAND REVENUE—									
Receipts	R	...	...	24,75,42,050	27,02,26,190	27,37,81,705	29,74,64,233	29,69,45,584	31,27,51,566
Charges	„	...	...	3,67,61,360	4,09,70,540	4,22,31,350	5,00,11,481	5,28,96,793	5,48,02,018
FORESTS—									
Area	sq. m.	...	...	112,608	112,511	208,369	233,651	237,809	—
Revenue	R	...	...	1,49,67,135	1,70,99,380	1,97,70,493	2,66,74,593	2,58,62,979	—
Expenditure	„	...	...	80,63,125	93,32,610	1,11,60,040	1,42,58,521	1,45,12,933	—
Outturn of Forest produce—									
Timber and fuel	c. ft.	...	...	...	...	...	246,334,840	234,982,123	—
Bamboos	No.	...	...	...	...	...	210,173,780	193,427,023	—
Minor produce	R	...	...	...	...	...	55,12,819	71,39,241	—
OPIUM—									
Receipts	„	10,48,00,510	8,94,25,150	7,87,91,820	7,12,39,220	7,65,33,633	8,20,31,694	7,86,74,786	8,82,71,824
Charges	„	2,02,87,570	3,05,76,740	2,18,07,970	2,06,89,410	2,67,88,124	2,83,86,616	2,50,41,611	1,85,41,320
Area under cultivation	Acres	536,282	594,921	501,719	532,272	606,662	613,996	488,548	361,832
Production to August 31	mds.	94,798	121,500	83,099	87,281	89,119	107,228	71,340	61,803
SALT—									
Receipts	R	7,06,27,656	6,32,08,497	8,23,16,832	8,57,13,440	9,05,05,670	6,07,89,821	4,60,92,274	4,69,79,280
Charges	„	36,34,882	42,24,292	46,52,727	61,69,160	64,12,715	67,34,095	67,12,566	72,30,878
Quantity consumed	mds.	27,363,609	31,690,062	33,280,738	34,686,981	35,815,282	38,599,745	42,128,793	43,017,024
Duty	„	6,76,64,790	6,02,48,710	7,98,10,730	8,31,14,370	8,75,57,786	5,73,97,425	4,23,86,648	4,32,64,162
STAMPS—									
Receipts	„	3,24,86,550	3,66,14,210	4,07,20,810	4,72,10,020	5,01,06,562	5,85,10,734	6,69,84,756	6,84,77,541
Charges	„	10,91,140	10,95,710	11,73,390	13,27,250	15,49,190	18,92,767	20,17,115	21,39,926
EXCISE—									
Receipts	„	3,18,79,960	3,98,20,531	4,92,12,736	5,65,36,608	5,91,98,376	8,53,37,424	9,32,01,643	9,58,10,224
Charges	„	9,12,797	11,90,469	17,49,806	21,17,171	25,23,808	38,83,446	46,86,078	61,30,973
PROVINCIAL RATES—									
Revenue	„	...	...	3,49,12,400	3,70,70,050	3,84,40,692	4,19,70,756	3,49,90,160	80,03,921
Expenditure	„	...	...	54,040	52,675	5,09,616	5,58,168	4,90,127	65,761
CUSTOMS REVENUE—									
From Imports	„	1,77,13,580	43,54,500	79,44,510	3,97,86,452	4,01,42,293	5,00,89,920	6,03,38,505	5,98,08,418
„ Exports	„	71,86,610	74,38,490	92,10,395	92,92,242	84,89,433	1,15,11,257	1,02,33,679	81,80,561
INCOME TAX—									
Assessees and collections—									
Incomes, less than R1,000	No.	...	...	274,259	299,790	303,426	(a)30	(a)13	(a)12
	R	...	...	31,39,910	34,51,970	35,20,956	(a)395	(a) 130	(a)113
„ less than R2,000	No.	...	...	92,951	109,012	118,277	164,347	170,095	173,372
	R	...	...	25,33,290	29,76,850	32,95,259	42,69,507	44,73,563	45,90,093
„ R2,000 and above	No.	...	...	56,808	65,291	70,932	83,812	90,777	93,035
	R	...	...	90,41,831	1,07,22,602	1,17,16,128	1,42,50,547	1,67,56,974	1,71,56,173
TOTAL (inclusive of interest on securities)	No.	...	...	425,614	476,917	498,686	249,444	262,068	267,619
	R	...	...	1,57,79,390	1,81,67,620	1,96,64,911	1,96,53,498	2,24,44,014	2,30,23,667
TRIBUTES FROM NATIVE STATES.	R	...	...	76,04,210	79,23,010	86,67,349	89,61,451	87,67,795	88,44,542
INTEREST RECEIPTS	„			89,26,309	80,12,670	89,26,309	1,06,06,641	1,18,99,960	1,34,66,066

(a) With effect from the 1st April 1903 the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903. These figures represent the arrears of 1902-03

LAND REVENUE

[TABLES 1 AND 2, PAGES 5 AND 6]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This section shews the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents nearly a quarter of the total revenue of India, is made up, on the average of the last 5 years, chiefly of receipts under the following heads :—

Ordinary land revenue	about 90 per cent
Assessment of alienated lands less quit-rents	„ 3 per cent
Capitation tax	„ 3 per cent
Fisheries and miscellaneous revenue	„ 3 per cent

Receipts from the sale of proprietary right, waste lands, etc., and recovery of survey and settlement charges amounted to less than 1 per cent. Land revenue due to irrigation amounts to over a crore and a half of rupees and represents nearly 5 per cent of the total land revenue, but is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to over 27 crores, of which about 6 crores are contributed by Madras and the United Provinces each, 4 crores by Bombay, 3 crores by Bengal, 2½ crores by the Panjab and Burma each, and a crore and a half each by Eastern Bengal and Assam and the Central Provinces and Berar. The permanent settlement system obtains over the greater part of Bengal, nearly a third of Madras, some districts of the United Provinces, and other scattered tracts.

In 1904-05 there was a general rise in land revenue, the increase being most marked in the Panjab as a result of improved irrigation. Madras and Bombay recorded, however, a small decrease owing to partial failure of the rains.

In 1905-06 the failure of the monsoon produced a sinister effect on the revenue in the Panjab. The injury due to the *rabi* crop in the United Provinces by frost also affected the revenue in that province.

The year 1906-07 was a normal year and land revenue rose by over 1·80 crores, of which Bombay contributed 63 lakhs, Eastern Bengal and Assam 44 lakhs, Madras 43 lakhs, the United Provinces and the Panjab 28 lakhs each. Bengal shewed a falling-off of 34 lakhs.

The falling-off of 1·62 crores in 1907-08 is attributable to the suspensions and remissions which were sanctioned on a very large scale consequent on the prevalence of famine. The remissions and suspensions were largest (*viz.*, a crore) in the United Provinces. Bombay comes next with 34 lakhs, and the Panjab and the Central Provinces account for 20 and 11 lakhs respectively.

In 1908-09 there was a rise in land revenue by 1½ crores owing mainly to large collection of famine arrears. The largest increase took place in the United Provinces (1·25 crores), Burma and Madras standing next with 22·7 lakhs and 4·15 lakhs, respectively.

Bombay contributes over 96 per cent of the receipts from assessment of alienated lands less quit-rents, and the Panjab about 2 per cent, while the share of Bengal is below 1 per cent.

Nearly the whole of the capitation tax is derived from Burma, Eastern Bengal and Assam being the only other province which contributes towards this head to the extent of 2 per cent.

Burma is responsible for more than a half of the fisheries and miscellaneous revenue. Bombay, the Panjab, the United Provinces, and Madras contribute from 5 to 13 lakhs each; Eastern Bengal and Assam, Bengal, the North-West Frontier Province, and the Central Provinces and Berar follow with shares varying from 1½ to 4 lakhs each.

Land revenue due to irrigation is derived chiefly from Madras, the Panjab, Bombay, and the United Provinces.

The expenditure on land revenue (including district administration), which shews a gradual tendency to increase from year to year, is about 17 per cent of the receipts and represents 6 per cent of the total expenditure.

The detailed items on the five years' averages are :—

Charges of district administration	44 per cent
District charges	23 per cent
Allowances to district and village officers	12 per cent
Survey and settlements	12 per cent
Commissions on collections	5 per cent
Management of Government estates and grazing lands	2 per cent

The expenditure on district administration is the highest in Madras and the United Provinces, both of which are answerable for 38 per cent in equal ratios. Bombay comes next with a share of 15 per cent, Bengal and Burma account for about 12 and 11 per cent, respectively, the Central Provinces and Berar for 6 per cent, and Eastern Bengal and Assam is responsible for 6 per cent.

LAND REVENUE—*continued*

Bengal leads with a share of 23 per cent of the expenditure on survey and settlements, Madras and the Panjab are responsible for about 16 per cent each; Eastern Bengal and Assam accounts for 12 per cent, while the Central Provinces and the United Provinces are jointly debited to the extent of 11 per cent only.

The United Provinces are responsible for 30 per cent of the expenditure under district charges. Bombay comes next with 20 per cent, Madras is answerable for 17 per cent, the Panjab 13 per cent, and the Central Provinces and Burma about 7 per cent each.

Madras spends nearly 62 per cent in "Allowances to district and village officers," Bombay nearly 22 per cent, and the Central Provinces 16 per cent.

LAND REVENUE

No. 1

STATEMENT shewing LAND REVENUE RECEIPTS (in rupees) in each PROVINCE in each official year, 1904-05 to 1908-09

		Ordinary Land Revenue	Assessment of alienated lands, less quit-rents	Capitation tax	Sale of proprietary right, waste lands, etc.	Fisheries and miscellaneous revenue	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
India, General (a)	1904-05	13,85,452	..	..	824	1,45,096	..	15,31,372	..	15,31,372
	1905-06	11,54,302	..	..	1,228	1,84,950	..	13,40,480	..	13,40,480
	1906-07	13,27,080	..	6,876	837	1,94,950	..	15,29,743	..	15,29,743
	1907-08	13,20,828	..	6,208	2,654	1,74,962	..	15,04,652	..	15,04,652
	1908-09	16,14,455	..	2,340	3,241	1,73,742	..	17,93,778	..	17,93,778
Central Provinces and Berar	1904-05	1,69,04,776	..	..	22,825	1,08,233	..	1,70,35,834	..	1,70,35,834
	1905-06	1,68,42,363	..	..	45,724	1,35,629	..	1,70,23,716	..	1,70,23,716
	1906-07	1,68,75,780	..	..	39,190	1,58,336	..	1,70,73,306	..	1,70,73,306
	1907-08	1,57,57,749	..	..	25,707	2,02,595	..	1,59,86,051	..	1,59,86,051
	1908-09	1,63,73,624	..	..	86,264	1,71,003	..	1,66,30,891	..	1,66,30,891
Burma	1904-05	2,18,63,864	..	99,33,000	7,698	52,85,135	..	3,70,94,697	*19,216*	3,70,75,481
	1905-06	2,31,15,264	..	96,91,478	1,87,777	53,06,977	..	3,83,01,496	*16,944*	3,82,84,552
	1906-07	2,37,08,678	..	97,24,180	31,147	51,45,677	..	3,86,09,682	*45,191*	3,85,64,491
	1907-08	2,45,96,960	..	88,59,325	48,937	52,42,943	..	3,87,48,165	*29,581*	3,87,18,584
	1908-09	2,58,56,618	..	96,58,372	11,153	55,42,762	..	4,10,68,905	*80,136*	4,09,88,769
Eastern Bengal and Assam	1904-05	58,72,632	..	..	2,036	4,62,588	..	63,37,256	..	63,37,256
	1905-06(b)	1,42,69,505	5,515	..	2,29,590	5,17,394	68,516	1,50,90,520	..	1,50,90,520
	1906-07	1,86,07,534	9,139	2,26,617	8,572	3,15,746	1,85,058	1,93,52,666	..	1,93,52,666
	1907-08	1,88,10,984	9,211	2,58,039	6,654	3,50,714	7,39,112	2,01,74,714	..	2,01,74,714
	1908-09	1,88,61,448	9,179	2,35,298	15,109	4,11,988	3,29,638	1,98,62,660	..	1,98,62,660
Bengal	1904-05	3,96,20,329	87,558	..	7,62,288	2,64,793	4,10,597	4,11,45,565	..	4,11,45,565
	1905-06(b)	3,19,67,082	81,672	..	5,80,379	2,40,393	3,03,202	3,31,72,728	..	3,31,72,728
	1906-07	2,85,53,571	78,949	243	95,853	2,69,129	—*92,874*	2,89,04,871	..	2,89,04,871
	1907-08	2,80,85,306	78,011	161	51,422	2,33,429	7,57,391	2,92,05,720	..	2,92,05,720
	1908-09	2,86,46,849	77,358	5,103	52,952	2,34,471	2,56,710	2,92,73,443	..	2,92,73,443
United Provinces of Agra and Oudh	1904-05	6,39,41,646	..	..	1,473	6,75,308	..	6,46,18,427	*14,64,062*	6,31,54,365
	1905-06	5,97,60,735	..	..	630	6,66,239	..	6,04,27,604	*15,37,392*	5,88,90,212
	1906-07	6,25,28,271	..	..	8,995	6,75,029	..	6,32,12,295	*15,62,148*	6,16,50,147
	1907-08	5,23,87,259	..	..	16,914	6,61,060	..	5,30,65,233	*16,33,384*	5,14,31,849
	1908-09	6,49,66,067	..	..	11,830	6,41,729	..	6,56,19,626	*16,34,249*	6,39,85,377
Panjab	1904-05	2,48,52,598	2,13,454	..	6,21,338	7,04,200	..	2,63,91,589	*22,09,674*	2,41,82,016
	1905-06	2,23,41,428	2,04,025	..	8,77,964	7,29,711	..	2,41,53,128	*19,69,134*	2,21,83,994
	1906-07	2,51,70,213	2,15,154	..	9,52,175	8,58,619	..	2,71,96,161	*23,08,758*	2,48,87,403
	1907-08	2,31,66,047	1,99,281	..	6,77,029	7,94,372	..	2,48,36,729	*23,81,364*	2,24,55,365
	1908-09	2,30,96,021	1,86,926	..	5,45,189	7,51,241	..	2,45,79,377	*24,90,477*	2,20,88,900
North-West Frontier Province	1904-05	18,56,232	2,759	..	1,056	1,20,399	..	19,80,446	*51,248*	19,29,198
	1905-06	17,78,171	3,591	..	8,852	1,43,201	..	19,33,815	*48,672*	18,85,143
	1906-07	20,13,175	4,779	..	15,543	1,99,247	..	22,32,744	*60,420*	21,82,324
	1907-08	21,33,158	6,189	..	436	2,15,066	..	23,54,849	*52,568*	23,02,281
	1908-09	21,49,467	5,264	..	1,488	1,85,902	..	23,42,121	*90,330*	22,51,791
Madras	1904-05	5,55,74,255	..	..	31,024	26,42,372	..	5,82,47,651	*79,06,481*	5,03,41,170
	1905-06	5,84,09,161	..	..	19,038	28,65,202	..	6,12,93,401	*84,76,297*	5,28,17,104
	1906-07	6,27,32,529	..	..	41,566	4,33,831	..	6,32,07,926	*85,10,604*	5,46,97,322
	1907-08	6,24,17,034	..	..	1,04,335	5,36,885	..	6,30,58,257	*93,49,279*	5,37,08,978
	1908-09	6,30,62,148	..	..	3,53,296	2,85,789	..	6,37,01,233	*95,76,374*	5,41,24,859
Bombay	1904-05	3,37,59,279	90,82,272	..	..	4,84,208	..	4,33,25,859	*17,48,162*	4,15,77,697
	1905-06	3,51,03,667	90,62,351	..	..	5,61,327	..	4,47,27,345	*24,83,248*	4,22,44,097
	1906-07	4,14,85,603	91,26,189	..	..	6,48,337	..	5,12,60,109	*26,27,589*	4,86,32,520
	1907-08	3,80,41,656	91,65,574	..	..	8,03,984	..	4,80,11,214	*21,61,813*	4,58,49,401
	1908-09	3,83,33,457	92,24,262	..	..	3,21,813	..	4,78,79,532	*24,94,102*	4,53,85,430
TOTAL	1904-05	26,56,31,063	93,86,043	99,38,000	14,50,562	1,08,92,432	4,10,597	29,77,08,697	*1,33,93,743*	28,43,09,954
	1905-06	26,47,41,678	93,57,154	96,91,478	19,51,182	1,13,51,023	3,71,718	29,74,64,233	*1,45,31,687*	28,29,32,546
	1906-07	28,30,02,434	94,34,190	99,57,916	11,93,878	88,98,901	92,184	31,24,79,503	*1,51,04,710*	29,74,74,792
	1907-08	26,67,16,981	94,58,266	91,23,733	9,34,088	92,16,013	14,96,503	29,69,45,584	*1,56,07,989*	28,13,37,595
	1908-09	28,29,60,154	95,02,989	99,01,113	10,80,522	87,20,440	5,86,348	31,27,51,566	*1,63,65,668*	29,63,85,898

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies
(b) Variations in the figures are due to the territorial changes in 1905

LAND REVENUE

No. 2

STATEMENT shewing LAND REVENUE EXPENDITURE (in rupees) in each PROVINCE in each official year, 1904-05 to 1908-09

		Charges of District Administration	Survey and settlements	Directorate	District charges	Management of Government estates and grazing lands	Commissions on collections	Allowances to District and Village Officers	Other charges	Total Expenditure
India, General	1904-05	2,80,390	1,46,869	10,153	1,18,029	..	15,597	..	..	5,71,038
	1905-06	2,86,578	1,56,484	10,725	1,22,095	..	21,645	..	..	5,97,527
	1906-07	2,91,174	1,81,806	10,261	1,23,974	..	12,262	..	..	6,19,477
	1907-08	2,84,083	2,25,628	11,059	1,24,165	..	21,822	..	..	6,66,757
	1908-09	3,02,134	2,42,927	8,985	1,45,482	..	14,230	..	..	7,13,738
Central Provinces and Berar	1904-05	14,61,816	2,68,980	77,018	6,56,029	40,901	35,179	9,64,397	..	35,04,320
	1905-06	14,73,479	2,82,990	67,639	6,32,239	36,300	35,869	9,87,434	..	35,15,960
	1906-07	11,24,194	2,61,019	69,976	8,24,052	35,038	36,866	9,93,285	..	35,43,930
	1907-08	11,45,644	3,46,034	73,799	9,00,822	53,925	25,277	10,05,973	..	35,51,474
	1908-09	11,63,955	4,09,745	76,748	9,77,304	62,526	36,374	10,12,861	..	37,39,513
Burma	1904-05	24,67,964	6,26,431	46,531	6,92,239	..	19,22,893	..	..	57,56,058
	1905-06	24,68,088	7,88,463	..	7,61,142	..	20,62,766	..	..	60,80,459
	1906-07	26,25,842	8,47,236	..	8,25,903	..	19,97,234	..	..	62,96,215
	1907-08	27,20,748	8,53,360	..	8,60,564	..	20,50,432	..	..	64,85,104
	1908-09	23,98,548	8,52,490	..	13,62,018	..	22,11,298	..	..	68,19,354
Eastern Bengal and Assam	1904-05	6,16,264	1,30,732	46,873	1,70,961	2,372	1,85,314	..	..	11,52,516
	1905-06	10,35,870	3,41,423	43,484	1,91,339	1,44,395	2,35,373	2,127	..	19,94,011
	1906-07	18,43,937	7,43,934	44,519	2,17,896	2,91,892	3,08,684	2,881	..	34,53,743
	1907-08	19,07,779	11,60,792	38,400	2,28,176	3,30,588	3,69,190	4,488	..	40,39,363
	1908-09	19,54,936	14,43,549	67,306	2,33,819	3,32,803	3,21,675	4,018	..	43,58,106
Bengal	1904-05	31,55,583	13,37,324	56,317	40,085	6,71,593	1,107	..	..	52,62,009
	1905-06	29,72,235	16,88,549	63,361	39,189	6,71,928	1,152	..	..	54,36,414
	1906-07	25,80,326	14,12,178	37,634	46,981	4,81,922	1,432	..	..	45,60,473
	1907-08	26,77,175	11,66,875	35,103	2,36,022	5,68,767	1,542	..	..	46,85,484
	1908-09	27,39,528	13,60,215	35,854	2,86,506	4,03,719	3,435	..	..	48,27,257
United Provinces of Agra and Oudh	1904-05	38,24,423	4,71,871	84,665	35,38,653	2,14,168	4,988	..	97,648	82,36,416
	1905-06	39,21,918	4,56,845	1,08,243	35,50,390	2,14,518	4,970	..	1,59,467	84,16,351
	1906-07	40,47,612	3,71,128	1,24,933	35,76,487	2,39,425	4,969	..	79,524	84,44,078
	1907-08	42,69,609	2,76,421	1,30,012	35,87,920	2,58,306	4,960	..	26,549	85,53,777
	1908-09	45,11,607	1,80,166	1,26,393	36,04,274	2,48,691	4,982	..	198	86,76,311
Panjab	1904-05	19,87,352	8,37,530	43,544	15,21,026	11,739	..	6,732	..	44,07,923
	1905-06	20,28,840	9,18,247	55,891	15,67,404	12,027	..	8,860	..	45,91,269
	1906-07	20,48,525	10,88,473	63,395	15,43,875	11,672	..	7,543	..	47,13,488
	1907-08	21,16,463	10,76,525	57,572	15,41,702	12,504	..	6,437	..	48,11,203
	1908-09	21,72,200	10,12,897	61,269	17,07,950	12,596	..	8,035	..	49,74,947
North-West Frontier Province	1904-05	3,15,349	3,37,851	..	1,43,991	2,450	..	20,782	..	8,20,423
	1905-06	3,17,328	2,86,011	..	1,52,011	10,354	..	17,394	..	7,63,098
	1906-07	3,33,970	1,95,983	..	1,55,170	12,301	..	17,617	..	7,15,041
	1907-08	3,46,555	68,401	..	1,55,077	12,517	..	15,861	..	5,98,411
	1908-09	3,56,753	187	..	1,75,618	14,515	..	11,672	..	5,58,745
Madras	1904-05	42,82,613	9,29,813	77,990	18,93,828	..	..	36,45,887	96,841	1,09,24,972
	1905-06	43,87,572	9,47,541	80,762	19,84,427	..	..	36,92,282	1,00,236	1,11,92,820
	1906-07	43,78,585	9,62,037	57,646	20,62,463	..	..	38,09,549	88,093	1,14,18,373
	1907-08	44,83,066	10,23,555	60,034	21,83,495	..	..	40,35,753	81,542	1,18,67,445
	1908-09	46,22,261	11,35,819	61,706	22,34,821	..	..	38,40,431	1,22,216	1,20,17,254
Bombay	1904-05	33,40,055	1,10,665	2,65,536	23,72,772	..	5,169	13,11,415	..	74,06,612
	1905-06	32,03,567	1,07,558	3,10,555	24,72,469	..	1,575	13,27,853	..	74,23,582
	1906-07	33,53,361	88,296	2,99,521	24,40,891	..	1,759	13,23,893	..	75,07,721
	1907-08	34,74,297	1,09,850	2,49,297	24,76,092	..	724	13,27,515	..	76,37,775
	1908-09	36,10,495	1,32,949	2,62,305	27,54,261	..	..	13,56,783	..	81,16,793
TOTAL	1904-05	2,17,31,399	51,98,066	7,09,627	1,11,47,613	9,43,223	21,70,247	59,47,213	1,94,489	4,80,42,287
	1905-06	2,20,95,475	59,54,111	7,40,660	1,14,72,705	10,89,522	23,63,350	60,35,955	2,59,703	5,00,11,481
	1906-07	2,26,27,526	61,02,090	7,07,385	1,18,17,692	10,72,250	23,62,706	62,14,773	1,67,617	5,10,72,539
	1907-08	2,34,25,419	63,07,441	6,55,276	1,22,94,935	12,36,557	24,73,947	63,96,027	1,08,091	5,28,96 793
	1908-09	2,38,27,417	67,70,944	7,00,566	1,34,82,033	10,74,850	25,89,994	62,33,800	1,22,414	5,48,02,018

FORESTS

[TABLES 1 TO 9, PAGES 9 to 32]

Compiled from the annual Reviews of Forest Administration in British India by the Inspector General of Forests)

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest land.

The "Reserves" are forests intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons.

The "Protected" forests may be either in a state of transition to Reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities.

The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Table No. 1 shows all forest lands and proportion thereof to total area in British India in each year from 1888-89 to 1907-08. Out of the 237,809 square miles under State management in 1907-08, which is 24·2 per cent of the total area (985,938 square miles) of British India, 94,059 square miles or 9·5 per cent were reserved, 8,853 or 1 per cent were protected, and the remaining 134,897 or 14 per cent were unclassed.

Table No. 2 shows all forest lands and proportion thereof to whole area in each province in each of the five years ending 1907-08. These provincial statistics show that in 1907-08, the percentage of forest land varied from 1·8 per cent in the North-West Frontier Province and 3·8 per cent in the United Provinces to 31·1 per cent in Eastern Bengal and Assam, 62·1 per cent in the Andamans, and 73·9 per cent in Burma. The largest area of unclassed forests occurs in those Provinces where the population is scantiest; in fact Burma claims 107,597 square miles or 60·9 per cent of the total area under this head, while Eastern Bengal and Assam appropriates the bulk of the balance, *i.e.*, 22,675 square miles or 24·2 per cent.

Table No. 3 shows the progress of working plans in each province and circle in each official year from 1903-04 to 1907-08. Under the Forest Acts the Provincial Government deputes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations, such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1907-08 show that 45,152 square miles or 48 per cent of the area of Reserved forests are worked under regular plans.

The direct value of forests to the State may be gauged by the financial results of their working as shewn in tables Nos. 4 to 7. In 1907-08 the gross revenue collected through the agency of the Department amounted to R2·59 crores and the total expenditure to R1·45 crores, the net revenue being R1·13 crores or R48 per square mile of land under the control of the Forest Department. More than 33 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Bombay and Madras and of the United Provinces and the Central Provinces. The sale of timber and fuel produced R1·94 crores, minor produce R21·77 lakhs, and receipts from grazing R22·13 lakhs. The steady improvement in forest revenue is worthy of note. Between 1888—93 it averaged R1·52 crores. By 1897-98 the quinquennial average had risen to R1·74 crores, by 1902-03 R1·90 crores, and by 1907-08 more than R2½ crores. During the same period the expenditure had increased from R83 lakhs to R96 lakhs, R108 lakhs, and R156 lakhs, respectively. The proportion of expenditure to gross revenue was in 1907-08 56 per cent, and of this nearly 44 per cent was spent on administration, 51 per cent on working, protection, and improvement, while about 3 per cent was expended on the construction of new Reserves by settlement and on the demarcation and survey operations.

The net revenue of the Indian forests has between 1888—1908 risen from R58 lakhs to R113 lakhs, and the yield of the State forests is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1907-08 the value of these grants amounted to a very low estimate to about 19 per cent of the gross revenue collected in the State forests.

Table No. 8 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. The total outturn of timber and fuel from State forests amounted, on an average of the five years ending 1907-08, to 237,589, 706 cubic feet, the average outturn per square mile varies considerably in the different Provinces, being dependent on the intensity of working and the density of the population. The yield of bamboos numbered 199,753,565, of these about one-third was supplied by Burma; Madras, Eastern Bengal and Assam, and the Central Provinces coming next in the list. The yield of minor produce from State forests was

FORESTS—*continued*

valued in 1907-08 at ₹71,39,241, the chief items being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrabolams, and other tanning materials.

Table No. 9 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1907-08 over 42,577 square miles, which is 49 per cent of total area of reserves. The area closed to grazing amounted to 39,079 square miles, of which over 18,000 were in Burma, where cattle are few and vast tracts of waste land are still available outside Reserves. The area closed to browsers, principally goats, amounted to 20,639 square miles situated chiefly in Bombay and the Central Provinces and Berar. The number of animals grazed were 10,448,064 on payment and 4,088,522 free.

It has also to be noted that there are in India immense forest areas outside the direct control of the British Government, being the property of Native States or of private individuals, the statistics regarding which are not shewn in these tables.

FORESTS

No. 1

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA, in each official year from 1888-89 to 1907-08

	Area in square miles	Forest area, in square miles				Proportion of forest area to whole area
		Reserved	Protected	Unclassed State*	Total	
1888-89	814,744	54,323	28,350	18,518	101,191	12·0
1889-90	816,733	56,106	29,784	19,555	105,445	12·0
1890-91	894,059	57,301	35,950	19,357	112,608	13·0
1891-92	894,364	59,743	35,489	19,734	114,966	13·0
1892-93	895,874	66,865	33,083	25,412	125,360	14·0
1893-94	950,792	71,589	7,579	24,680	103,848	10·92
1894-95	950,792	74,271	7,090	31,591	112,952	11·88
1895-96	950,792	76,482	8,347	27,682	112,511	11·82
1896-97	886,240	79,311	9,024	25,582	113,917	12·8
1897-98	946,923	81,414	8,845	29,512	119,771	12·63
1898-99	946,923	84,148	8,483	29,565	122,196	12·88
1899-1900	950,921	86,970	8,089	102,401†	197,460	20·71
1900-01	948,348	88,140	10,488	109,741	208,369	21·97
1901-02	975,912	89,424	9,418	118,037	216,879	22·2
1902-03	966,073	90,750	9,519	116,555	216,824	22·4
1903-04	967,824	91,567	9,865	131,269	232,701	24·0
1904-05	967,255	92,182	9,435	131,324	232,941	24·1
1905-06	970,617	92,496	10,018	131,137	233,651	24·1
1906-07	987,749	94,037	9,468	136,633	240,138	24·3
1907-08	985,938	94,059	8,853	134,897	237,809	24·2

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

† This large increase is due to the incorporation for the first time of the statistics for Burma

No. 2

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1903-04 to 1907-08

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Bengal	1903-04	152,453	6,014	8,567	4,033	13,614	8·9
	1904-05	116,911	6,049	3,428	3,753	13,230	11·3
	1905-06	115,791	4,260	3,423	..	7,683	6·6
	1906-07	115,768	4,240	2,833	..	7,073	6·1
	1907-08	115,790	4,235	2,793	..	7,028	6·0
United Provinces	1903-04	105,165	4,048	30	77	4,155	3·9
	1904-05	107,130	4,056	30	73	4,159	3·9
	1905-06	107,127	4,092	30	43	4,165	3·9
	1906-07	107,043	4,091	30	43	4,164	3·8
	1907-08	107,637	4,091	30	42	4,163	3·8
Panjab	1903-04	97,223	2,456	4,909	1,914	9,279	9·5
	1904-05	97,220	2,357	4,908	1,846	9,111	9·4
	1905-06	97,218	2,357	5,168	1,851	9,376	9·6
	1906-07	97,218	2,382	5,241	1,756	9,329	9·7
	1907-08	97,218	2,176	5,241	1,722	9,139	9·4
Burma	1903-04	162,530	20,039	..	103,174†	123,213	75·8
	1904-05	162,519	20,412	..	103,203	123,615	76·1
	1905-06	162,508	20,545	..	103,014	123,559	76·0
	1906-07	179,146	21,575	..	108,965	130,540	72·8
	1907-08	176,543	22,858	..	107,597	130,455	73·3
Eastern Bengal and Assam	1903-04	48,961	3,778	..	18,509	22,287	45·5
	1904-05	89,623	3,797	..	19,002	22,799	25·4
	1905-06	93,141	6,009	5	23,125	29,139	31·3
	1906-07	93,771	6,256	5	22,956	29,217	31·1
	1907-08	93,751	6,550	..	22,675	29,225	31·2
Central Provinces and Berar	1903-04	104,170	22,672	..	4	22,676	21·8
	1904-05	99,222	22,741	..	6	22,747	22·9
	1905-06	100,401	22,126	..	6	22,132	21·0
	1906-07	100,335	21,998	..	4	22,002	21·9
	1907-08	100,332	21,999	..	3	22,002	21·9

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

† Increase is due to correct computations having been introduced

No. 2—*continued*

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1903-04 to 1907-08—continued

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Coorg	1903-04	1,582	410	39	121	570	36·0
	1904-05	1,582	410	39	121	570	36·0
	1905-06	1,582	505	..	..	505	32·0
	1906-07	1,582	476	..	30	506	32·0
	1907-08	1,582	520	..	..	520	32·9
North-West Frontier Province	1903-04	13,276	234	..	..	234	1·8
	1904-05	13,277	234	..	..	234	1·8
	1905-06	13,057	234	..	..	234	1·8
	1906-07	13,057	234	..	..	234	1·8
	1907-08	13,057	236	..	..	236	1·8
Ajmer	1903-04	2,646	142	..	6	148	5·6
	1904-05	2,646	142	..	6	148	5·6
	1905-06	2,646	142	..	6	148	5·6
	1906-07	2,646	142	..	6	148	5·6
	1907-08	2,646	142	..	6	148	5·6
Baluchistan	1903-04	9,403	208	..	..	208	2·2
	1904-05	9,403	234	..	..	234	2·5
	1905-06	9,403	264	..	..	264	2·8
	1906-07	9,403	280	..	..	280	2·9
	1907-08	9,403	280	..	..	280	2·9

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area.

FORESTS

No. 2—*concluded*

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1903-04 to 1907-08—concluded

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Andamans	1903-04	3,143	156	..	1,795	1,951	62·1
	1904-05	3,143	156	..	1,795	1,951	62·1
	1905-06	3,143	156	..	1,795	1,951	62·1
	1906-07	3,143	156	..	1,794	1,950	62·1
	1907-08	3,143	159	..	1,794	1,953	62·1
Total Bengal	1903-04	700,552	60,157	8,545	129,633	198,335	28·3
	1904-05	702,676	60,588	8,405	129,805	198,798	28·3
	1905-06	706,017	60,690	8,626	129,840	199,156	28·2
	1906-07	723,112	61,780	8,109	135,554	205,443	28·4
	1907-08	721,102	63,246	8,064	133,839	205,149	28·4
Madras	1903-04	144,389	17,923	..	1,636	19,559	13·5
	1904-05	141,678	18,107	..	1,519	19,626	13·8
	1905-06	141,678	18,288	..	1,297	19,585	13·9
	1906-07	141,679	18,541	..	1,079	19,620	13·9
	1907-08	141,807	18,549	..	1,058	19,607	13·8
Bombay	1903-04	122,883	13,487	1,320	..	14,807	12·0
	1904-05	122,901	13,487	1,030	..	14,517	11·8
	1905-06	122,922	13,518	1,392	..	14,910	11·8
	1906-07	122,958	13,716	1,359	..	15,075	12·2
	1907-08	123,029	12,264	789	..	13,053	10·6
Grand Total	1903-04	967,824	91,567	9,865	131,269	232,701	24·0
	1904-05	967,255	92,182	9,435	131,324	232,941	24·1
	1905-06	970,617	92,496	10,018	131,137	233,651	24·1
	1906-07	987,749	94,037	9,468	136,633	240,138	24·3
	1907-08	985,938	94,059	8,853	134,897	237,809	24·2

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

No. 3

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1903-04 to 1907-08

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal	1903-04	4,394	1,328	7,892	13,614
	1904-05	5,234	578	7,418	13,230
	1905-06	5,122	251	2,310	7,683
	1906-07	5,093	295	1,685	7,073
	1907-08	5,088	295	1,645	7,028
United Provinces—					
Eastern Circle*	1903-04	1,567	18	363	1,948
	1904-05	1,585	..	363	1,948
	1905-06	1,460	355	341	2,156
	1906-07	1,460	355	340	2,155
	1907-08	1,815	34	306	2,155
Western Circle†	1903-04	2,161	73	12	2,207
	1904-05	2,239	6	16	2,211
	1905-06	1,858	78	73	2,009
	1906-07	1,858	78	73	2,009
	1907-08	1,857	78	73	2,008
Total United Provinces	1903-04	3,728	91	375	4,155
	1904-05	3,824	6	379	4,159
	1905-06	3,318	433	414	4,165
	1906-07	3,318	433	413	4,164
	1907-08	3,672	112	379	4,163
Panjab	1903-04	2,606	1,665	5,007	9,279
	1904-05	3,836	435	4,840	9,111
	1905-06	4,145	367	4,865	9,377
	1906-07	4,145	362	4,822	9,329
	1907-08	4,013	362	4,764	9,139
Burma—					
Pegu Circle	1903-04	1,019	536	14,319	26,558
	1904-05	1,102	570	23,953	25,625
	1905-06	1,540	133	23,933	25,606
	1906-07	1,672	..	30,116	31,788
	1907-08	1,672	..	30,082	31,754

* Until 1904-05 the figures relate to "Central Circle"

† " " " " "Oudh" and "School" Circles

No. 3—*continued*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1903-04 to 1907-08—continued

PROVINCE AND CIRCLE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Burma—*continued*					
Tenasserim Circle	1903-04	1,187	810	29,670	31,668
	1904-05	1,187	860	29,620	31,667
	1905-06	1,187	860	29,620	31,667
	1906-07	1,187	866	29,605	31,658
	1907-08	1,788	265	29,605	31,658
Northern Circle	1903-04	36	..	27,596	27,632
	1904-05	36	288	27,617	27,941
	1905-06	36	586	27,282	27,904
	1906-07	38	716	27,958	28,712
	1907-08	38	992	27,696	28,726
Southern Circle	1903-04	1,024	661	35,670	37,355
	1904-05	1,063	1,021	36,297	38,382
	1905-06	1,311	988	36,082	38,381
	1906-07	1,311	1,443	35,628	38,382
	1907-08	2,131	978	35,208	38,317
Total Burma	1903-04	3,266	2,007	107,255	123,213
	1904-05	3,388	2,739	117,487	123,615
	1905-06	4,074	2,567	116,917	123,558
	1906-07	4,208	3,025	123,307	130,540
	1907-08	5,629	2,235	122,591	130,455
Eastern Bengal and Assam	1903-04	533	1	3,244	22,287
	1904-05	597	1	3,199	22,799
	1905-06	1,101	4	28,034	29,139
	1906-07	1,103	199	27,915	29,217
	1907-08	1,103	357	27,765	29,225
Central Provinces—					
Northern Circle	1903-04	3,784	2,560	1,426	9,248
	1904-05	4,978	1,025	1,555	8,845
	1905-06	5,075	927	2,845	8,847
	1906-07	4,120	939	2,316	7,375
	1907-08	3,902	939	2,529	7,370

No. 3—*continued*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1903-04 to 1907-08—continued

PROVINCE AND CIRCLE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Central Provinces—					
Southern Circle	1903-04	4,977	182	600	9,486
	1904-05	3,459	690	441	7,299
	1905-06	3,282	800	2,798	6,880
	1906-07	5,538	57	2,021	7,616
	1907-08	5,597	..	2,026	7,623
Berar	1903-04	725	828	2,388	3,942
	1904-05	1,608	..	4,579	6,603
	1905-06	1,608	..	4,797	6,405
	1906-07	2,189	..	4,822	7,011
	1907-08	2,189	..	4,820	7,009
Total Central Provinces and Berar	1903-04	9,486	3,570	4,414	22,676
	1904-05	10,045	1,715	6,575	22,747
	1905-06	9,965	1,727	10,440	22,132
	1906-07	11,847	996	9,159	22,002
	1907-08	11,688	939	9,375	22,002
Coorg	1903-04	178	..	392	570
	1904-05	178	..	392	570
	1905-06	178	..	327	505
	1906-07	178	..	328	506
	1907-08	178	..	342	520
North-West Frontier Province	1903-04	76	158	..	234
	1904-05	76	158	..	234
	1905-06	123	111	..	234
	1906-07	184	50	..	234
	1907-08	236	..	..	236
Ajmer	1903-04	140	..	8	148
	1904-05	140	..	8	148
	1905-06	140	..	8	148
	1906-07	140	..	8	148
	1907-08	140	..	8	148
Baluchistan	1903-04	..	..	208	208
	1904-05	..	..	..	234
	1905-06	..	..	264	264
	1906-07	..	..	280	280
	1907-08	..	..	280	280

No. 3—*continued*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1903-04 to 1907-08—continued

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Andamans	1903-04	..	..	1,951	1,951
	1904-05	..	..	1,951	1,951
	1905-06	..	..	1,951	1,951
	1906-07	..	317	1,633	1,950
	1907-08	..	317	1,636	1,953
Total Bengal	1903-04	24,407	8,820	130,747	198,335
	1904-05	27,318	5,632	142,249	198,798
	1905-06	28,166	5,460	165,530	199,156
	1906-07	30,216	5,677	169,550	205,443
	1907-08	31,825	4,539	168,785	205,149
Madras—					
Northern Circle	1903-04	1,325	1,226	4,268	6,819
	1904-05	1,809	1,202	3,825	6,836
	1905-06	1,810	1,256	3,761	6,827
	1906-07	2,308	1,053	3,479	6,840
	1907-08	2,536	1,676	2,599	6,811
Central Circle	1903-04	1,635	2,563	3,067	7,265
	1904-05	2,181	1,921	3,152	7,254
	1905-06	2,291	1,734	3,225	7,250
	1906-07	2,177	2,195	2,892	7,264
	1907-08	2,425	2,260	2,558	7,243
Southern Circle	1903-04	2,143	..	3,332	5,475
	1904-05	2,134	358	3,044	5,536
	1905-06	2,139	632	2,737	5,508
	1906-07	2,167	803	2,546	5,516
	1907-08	2,268	599	2,686	5,553
Total Madras	1903-04	5,103	3,789	10,667	19,559
	1904-05	6,124	3,481	10,021	19,626
	1905-06	6,240	3,622	9,723	19,585
	1906-07	6,652	4,051	8,917	19,620
	1907-08	7,229	4,535	7,843	19,607
Bombay—					
Northern Circle	1903-04	1,285	144	238	2,319
	1904-05	1,359	63	724	2,146
	1905-06	1,369	63	677	2,109
	1906-07	1,788	65	708	2,561
	1907-08	1,789	64	664	2,517

No. 3—*concluded*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1903-04 to 1907-08—concluded

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bombay—*continued*					
Central Circle	1903-04	1,385	1,268	2,582	6,358
	1904-05	1,542	1,267	2,466	6,357
	1905-06	2,277	557	2,342	5,176
	1906-07	2,280	562	2,254	5,096
	1907-08	2,332	510	2,264	5,106
Southern Circle	1903-04	889	545	3,629	5,093
	1904-05	1,023	597	3,325	4,945
	1905-06	1,259	302	3,389	4,950
	1906-07	921	286	3,383	4,590
	1907-08	945	268	3,111	4,324
Sind Circle	1903-04	611	421	35	1,067
	1904-05	611	421	36	1,067
	1905-06	611	421	39	1,091
	1906-07	611	421	40	1,089
	1907-08	1,032	..	74	1,106
Total Bombay	1903-04	4,170	2,378	6,484	14,807
	1904-05	4,535	2,348	6,551	14,517
	1905-06	5,516	1,343	6,447	13,326
	1906-07	5,600	1,334	6,385	13,336
	1907-08	6,098	842	6,113	13,053
Grand Total	1903-04	33,680	14,987	147,898	232,701
	1904-05	37,977	11,461	158,821	232,941
	1905-06	39,922	10,425	181,700	232,067
	1906-07	42,468	11,062	184,852	238,399
	1907-08	45,152	9,916	182,741	237,809

No. 4

STATEMENT shewing the GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA, in each official year from 1888-89 to 1907-08

	Gross Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Department
	R	R	R	Per cent	R
1888-89	1,38,98,451	81,29,761	57,68,690	41·5	57
1889-90	1,53,03,572	80,12,518	72,91,054	47·6	69
1890-91	1,49,67,135	80,63,125	69,04,010	46·1	61
1891-92	1,54,17,010	86,94,182	67,22,828	43·6	58
1892-93	1,63,44,340	89,06,230	74,38,110	45·5	59
1893-94	1,77,13,020	93,40,700	83,72,320	47·3	80
1894-95	1,67,88,880	93,73,290	74,15,590	44·2	65
1895-96	1,70,99,380	93,32,610	77,66,770	45·4	69
1896-97	1,78,56,510	1,00,45,150	78,11,360	43·7	69
1897-98	1,77,95,490	1,01,95,730	75,99,760	42·7	63
1898-99	1,90,38,520	1,00,33,920	90,04,600	47·3	74
1899-1900	1,90,09,610	1,10,24,680	79,84,930	42·0	40
1900-01	1,97,70,493	1,11,60,040	86,10,453	43·5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39·7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42·2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45·2	43
1904-05	2,40,29,950	1,29,67,856	1,10,62,094	46·0	47
1905-06	2,66,74,593	1,42.58,521	1,24,16,072	46·5	50
1906-07	2,64,91,486	1,40,63,800	1,24,27,686	46·9	52
1907-08	2,58,62,979	1,45,12,933	1,13,50,046	43·9	48

No. 5

STATEMENT shewing the details of REVENUE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1888-89 to 1907-08

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	Total	Estimated value of forest produce given away free	Grand Total
	R	R	R	R	R	R	R	R	R
1888-89	1,33,17,555	2,13,657	(a)	(a)	1,14,187	2,53,052	1,38,98,451	(a)	1,38,98,451
1889-90	1,17,11,838	13,63,716	(a)	16,89,708	2,25,591	3,12,719	1,53,03,572	(a)	1,53,03,572
1890-91	1,11,78,510	15,63,187	(a)	17,35,157	2,63,014	2,87,267	1,49,67,135	(a)	1,49,67,135
1891-92	1,12,46,538	15,35,065	(a)	19,66,506	2,84,393	3,94,508	1,54,17,010	(a)	1,54,17,010
1892-93	1,23,78,880	13,65,910	(a)	18,02,970	3,85,690	4,10,890	1,63,44,340	(a)	1,63,44,340
1893-94	1,39,54,230	15,08,770	(a)	14,65,320	4,17,320	3,67,380	1,77,13,020	(a)	1,77,13,020
1894-95	1,23,57,050	13,42,060	7,25,820	15,71,410	3,82,540	4,10,000	1,67,88,880	59,48,805	2,27,37,685
1895-96	1,25,60,550	15,27,530	6,73,810	15,56,040	3,43,040	4,38,410	1,70,99,380	36,00,650	2,07,00,030
1896-97	1,34,19,420	14,01,590	5,63,460	15,99,840	3,87,900	4,84,300	1,78,56,510	37,46,500	2,16,03,010
1897-98	1,37,39,530	12,04,160	5,71,200	13,51,350	3,52,410	5,76,840	1,77,95,490	34,90,200	2,12,85,690
1898-99	1,46,96,670	12,10,360	7,21,680	14,32,690	3,72,340	6,04,280	1,90,38,520	31,63,044	2,22,01,564
1899-1900	1,43,98,580	16,34,510	6,12,600	14,69,500	4,32,780	4,61,640	1,90,09,610	26,59,506	2,16,69,116
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,452	4,03,154	5,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,449	12,87,401	7,05,051	14,41,506	4,01,647	5,34,661	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,80,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,957	2,27,93,497
1903-04	1,76,19,249	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	18,28,545	4,69,603	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,666
1906-07	2,03,42,597	19,49,606	7,84,881	22,03,574	4,36,315	7,74,513	2,64,91,486	34,05,432	2,98,96,918
1907-08	1,03,99,939	21,76,878	7,94,133	22,13,199	4,16,058	8,62,772	2,58,62,979	49,53,319	3,08,16,298

(a) Information not available

No. 6

STATEMENT shewing the details of EXPENDITURE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1888-89 to 1907-08

	Establishment	Extraction	Roads and buildings	Fire-protection	Cultural operations	Live-stock, stores, and plant	Working-plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	TOTAL
	R	R	R	R	R	R	R	R	R	R	R
1888-89 . .	33,97,928	24,88,957	2,93,517	(a)	(a)	2,69,727	(a)	1,12,714	9,20,703	6,46,215	81,29,761
1889-90 . .	34,49,257	28,44,171	2,83,829	1,79,083	2,87,528	1,90,544	45,143	1,04,869	4,93,771	1,34,323	80,12,518
1890-91 . .	35,51,128	25,97,082	2,89,308	2,07,922	2,90,189	1,99,328	60,604	1,11,465	5,53,899	2,02,200	80,63,125
1891-92 . .	36,63,613	28,85,611	3,13,365	2,40,096	3,26,905	2,50,124	29,605	1,14,369	6,59,747	2,10,747	86,94,182
1892-93 . .	39,56,356	26,79,680	3,78,550	2,38,640	3,38,970	2,43,000	46,910	1,37,400	6,51,380	2,35,344	89,06,230
1893-94 . .	41,69,774	29,03,810	4,51,470	2,64,660	3,24,260	2,04,530	56,420	1,16,270	6,39,490	2,20,016	93,40,700
1894-95 . .	44,27,921	27,18,810	4,07,620	2,69,990	3,09,640	2,18,250	56,980	1,78,569	6,12,280	1,73,239	93,73,290
1895-96 .	45,43,374	25,28,410	4,30,820	2,74,290	3,68,070	1,99,640	66,800	1,57,620	5,83,980	1,79,606	93,32,610
1896-97 . .	46,02,654	29,76,020	4,77,400	3,09,340	3,79,870	2,40,230	67,930	1,41,510	6,61,190	1,89,006	1,00,45,150
1897-98 . .	48,30,900	29,06,920	4,85,030	3,13,600	3,60,200	2,47,490	72,920	1,40,150	6,42,980	1,95,540	1,01,95,730
1898-99 . .	48,76,150	28,34,810	4,56,430	3,23,570	3,35,890	2,43,820	74,390	1,25,620	5,76,680	1,86,560	1,00,33,920
1899-1900 . .	49,98,480	33,75,930	4,26,750	3,33,700	3,19,220	3,43,020	69,790	3,36,600	5,81,260	2,39,930	1,10,24,680
1900-01 . .	50,98,037	35,63,774	4,54,649	3,57,998	3,24,216	3,33,913	67,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . .	51,31,932	29,99,495	5,18,480	4,11,496	3,58,438	3,19,933	60,573	2,06,880	5,32,537	2,66,624	1,07,46,388
1902-03 . .	52,29,771	33,20,368	5,51,752	4,29,210	3,71,676	3,45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . .	54,17,263	38,41,702	7,46,526	5,23,877	4,65,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,67,856
1905-06 . .	55,62,069	44,34,528	8,63,004	5,77,787	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,541	90,513	7,90,940	4,85,653	3,68,932	1,40,63,890
1907-08 . .	63,59,835	36,41,748	12,60,238	5,58,682	6,54,422	5,37,065	05,997	6,40,083	4,35,040	3,59,823	1,45,12,933

(a) Information not available

No. 7.

Statement showing Revenue, Expenditure, and surplus of the Forest Department throughout British India

FORESTS

No. 7

STATEMENT shewing the REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout

(I) REVENUE

PROVINCE	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
	R	R	R	R	R	R	R	R	R	R
Imperial *	4,017	4,759	6,370	6,688	5,240	2,860	4,980	2,690	4,100	19,130
Bengal	6,76,907	7,68,718	7,27,392	7,89,553	7,44,880	8,01,610	7,95,670	9,18,710	13,70,850	11,89,280
United Provinces	14,62,802	17,14,159	16,37,879	17,31,514	16,52,540	17,09,860	16,58,250	16,01,340	14,44,820	13,86,670
Panjab	10,45,768	9,21,713	8,34,370	10,20,074	8,12,630	9,18,300	10,32,430	10,14,500	11,07,720	10,68,470
Burma (Lower)	26,09,305	31,34,716	26,77,671	28,58,114	35,83,370	34,89,350	32,74,260	34,14,550	38,18,270	40,86,200
Burma (Upper)	15,79,928	18,06,070	16,44,297	13,27,300	20,76,630	22,95,750	21,62,580	22,81,280	25,60,680	31,29,060
Eastern Bengal and Assam	3,03,882	3,79,498	3,26,793	3,36,129	3,82,830	4,88,500	4,35,090	4,25,030	4,36,440	3,84,820
Central Provinces and Berar	15,88,382	15,96,722	17,00,570	18,71,085	16,61,870	16,17,280	14,82,030	14,91,280	12,91,140	11,80,400
Coorg	1,36,183	92,753	1,35,561	1,82,897	1,80,680	1,73,790	1,58,050	1,35,250	93,000	1,30,910
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	5,668	13,897	15,724	20,609	19,030	20,730	16,300	14,930	15,460	15,040
Ajmer	13,574	11,592	15,266	19,799	14,390	14,620	12,840	15,640	12,370	15,540
Andamans	1,06,075	1,62,195	1,58,326	2,72,338	3,60,490	4,41,790	1,14,530	1,32,120	3,62,370	4,33,710
Imperial Forest College	449	1,237	1,184	1,788	1,980	1,990	2,790	4,310	2,850	2,890
Forest Surveys (Imperial)	315	220	2,104	257	520	240	80	510	490	220
Total	95,33,255	1,06,08,249	98,33,507	1,04,38,145	1,14,97,580	1,19,71,490	1,11,44,820	1,14,52,140	1,25,20,470	1,30,42,340
Madras	15,15,006	15,57,627	17,95,408	16,94,216	15,77,210	19,47,180	18,94,030	21,10,570	23,03,330	21,36,490
Bombay	28,50,190	31,37,696	32,88,220	32,84,649	32,69,550	37,94,350	37,50,030	35,36,670	30,32,710	26,16,660
GRAND TOTAL	1,38,98,451	1,53,03,572	1,49,67,135	1,54,17,010	1,63,44,340	1,77,13,020	1,67,88,880	1,70,99,380	1,78,56,510	1,77,95,490

* Includes certain home receipts and undistributable and petty local items

BRITISH INDIA during each of the FINANCIAL years from 1888-89 to 1907-08

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	PROVINCE
R	R	R	R	R	R	R	R	R	R	
17,540	6,090	2,463	3,484	3,659	7,455	3,768	7,255	..	7,666	Imperial
9,72,310	11,38,910	12,33,339	12,92,237	12,56,247	10,65,523	11,67,472	11,18,542	10,65,859	11,97,650	Bengal
15,68,040	16,14,740	15,65,468	17,15,508	20,25,324	22,80,446	23,97,318	24,33,428	25,02,664	24,09,745	United Provinces
14,74,430	14,00,770	13,50,842	14,47,558	15,86,408	17,17,797	18,74,443	17,81,653	16,05,284	14,57,449	Panjab
42,22,960	43,05,230	45,43,363	36,06,453	37,22,602	49,23,247	54,85,700	65,21,706	56,50,086	86,63,989	Burma (Lower)
41,27,930	35,06,820	35,11,081	22,67,485	30,16,451	33,45,288	34,74,056	38,08,163	41,62,433		Burma (Upper)
3,98,180	5,68,100	5,49,521	5,12,963	5,80,200	6,75,732	8,15,677	11,06,096	13,20,592	14,30,447	Eastern Bengal and Assam
14,34,940	12,97,490	12,65,614	15,79,116	16,84,428	19,98,032	20,13,459	24,49,131	24,01,159	22,90,128	Central Provinces and Berar
1,55,070	1,62,410	1,37,596	1,70,242	1,90,730	2,24,031	1,93,087	2,45,419	2,35,909	2,74,756	Coorg
..	..	..	13,012	1,01,123	1,01,833	90,991	1,28,529	1,83,214	2,38,490	North-West Frontier Province
14,920	17,060	16,956	14,712	19,336	18,363	22,555	21,481	21,195	24,829	Baluchistan
14,420	10,270	10,646	6,868	9,736	13,884	17,297	15,002	18,335	29,864	Ajmer
2,29,460	2,60,600	2,77,886	2,66,903	3,26,035	4,32,381	6,20,796	5,82,511	6,07,027	2,91,822	Andamans
2,360	3,210	3,697	3,545	3,252	3,033	3,557	3,080	4,579	6,137	Imperial Forest College
290	420	327	473	3,034	431	..	..	..	..	Forest Surveys (Imperial)
1,46,32,850	1,42,92,120	1,44,63,794	1,29,00,556	1,45,23,565	1,68,07,481	1,81,80,176	2,02,21,996	1,97,78,336	1,88,22,972	Total
21,10,520	23,02,290	23,40,170	25,43,430	26,13,819	26,57,727	28,28,216	29,67,604	32,90,669	38,93,830	Madras
22,95,150	24,15,200	29,61,529	23,79,729	23,29,156	27,51,539	30,20,558	34,84,993	34,22,481	36,46,177	Bombay
1,90,38,520	1,90,09,610	1,97,70,493	1,78,23,715	1,94,71,540	2,22,16,747	2,40,29,950	2,66,74,593	2,64,91,486	2,58,62,979	GRAND TOTAL

FORESTS

No. 7—*continued*

STATEMENT shewing the REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT

(II) EXPENDITURE

PROVINCE	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
	R	R	R	R	R	R	R	R	R	R
Imperial*	86,199	81,311	85,414	65,788	1,07,270	80,840	84,950	80,410	78,960	84,300
Bengal	3,76,270	3,98,150	4,14,004	4,22,930	3,81,610	4,04,040	3,97,390	4,66,070	6,90,040	6,53,440
United Provinces	8,44,544	9,63,151	9,19,195	9,58,211	9,28,540	9,63,020	9,36,310	9,42,860	9,06,040	9,17,850
Panjab	5,93,885	6,45,855	6,53,041	6,40,275	6,56,270	6,36,430	7,22,120	6,78,420	7,23,300	7,71,940
Burma (Lower)	12,31,944	13,32,844	10,86,474	13,25,121	13,63,250	13,41,640	13,78,230	13,67,740	15,03,209	14,04,110
Burma (Upper)	7,85,129	2,73,800	3,02,315	3,73,859	4,41,750	5,20,860	5,59,760	8,75,860	6,25,830	7,92,500
Eastern Bengal and Assam	2,09,905	2,57,129	2,83,852	2,67,525	2,64,070	2,68,220	2,72,010	2,86,140	2,82,010	2,88,830
Central Provinces and Berar	8,62,864	8,79,458	9,04,475	10,02,231	10,80,630	11,86,440	12,27,700	11,97,850	11,92,860	11,65,490
Coorg	80,175	72,420	65,818	86,860	73,090	86,890	86,140	85,840	71,630	87,020
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	15,994	17,962	29,450	30,497	55,620	63,730	40,910	41,770	29,770	27,330
Ajmer	15,676	12,701	12,720	13,986	15,000	15,900	14,900	15,730	22,010	14,670
Andamans	57,295	94,975	1,30,052	1,79,909	2,31,210	2,44,550	1,22,780	1,02,020	3,16,600	2,47,340
Imperial Forest College	32,961	29,646	35,191	44,347	50,400	65,530	65,980	67,950	67,380	60,920
Forest Surveys (Imperial)	22,164	21,188	24,324	26,882	22,160	27,900	29,340	29,950	31,970	33,950
Total	52,15,005	50,80,590	49,46,325	54,38,471	56,70,870	59,05,990	59,19,020	59,28,610	65,41,690	65,49,690
Madras	12,20,794	11,61,237	12,46,913	13,24,254	13,30,390	13,62,770	13,86,350	14,45,610	15,34,300	15,72,850
Bombay	16,93,962	17,70,691	18,69,887	19,31,457	19,04,970	20,71,940	20,67,920	19,58,390	19,69,160	20,73,190
GRAND TOTAL	81,29,761	80,12,518	80,63,125	86,94,182	89,06,230	93,40,700	93,73,290	93,32,610	1,00,45,150	1,01,95,730

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items

throughout BRITISH INDIA during each of the FINANCIAL years from 1888-89 to 1907-08—continued

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	PROVINCE
R	R	R	R	R	R	R	R	R	R	
85,460	96,550	83,578	79,539	85,017	89,345	83,058	83,767	95,472	1,00,204	Imperial*
4,86,320	5,45,210	5,70,806	6,57,131	6,38,014	7,03,508	6,88,589	5,98,599	6,33,386	7,13,394	Bengal
9,72,030	9,42,380	9,63,439	10,03,739	10,13,998	10,81,438	13,91,583	14,05,182	13,06,651	11,94,013	United Provinces
8,55,340	12,11,460	8,87,343	9,38,335	9,60,095	11,56,415	10,12,354	12,63,664	11,44,403	11,76,696	Panjab
15,29,570	15,01,470	15,24,766	14,26,436	15,53,753	20,30,397	20,06,666	24,49,352	22,21,068	35,51,532	Burma (Lower)
8,96,620	9,45,970	11,29,951	12,20,021	13,36,510	13,22,007	14,40,258	14,88,711	14,38,685		Burma (Upper
3,05,360	3,57,140	3,47,970	3,29,112	3,27,419	4,25,484	5,03,656	5,93,910	7,07,860	8,00,873	Eastern Bengal and Assam
11,09,400	12,75,920	11,65,866	12,00,904	12,57,288	12,80,966	13,20,615	13,07,153	13,42,678	15,83,407	Central Provinces and Berar
80,100	74,220	70,905	82,333	89,437	92,191	83,820	95,748	1,02,855	1,04,819	Coorg
..	..	..	19,510	54,086	60,803	74,958	95,258	93,650	88,400	North-West Frontier Province
27,760	28,680	29,254	24,480	23,240	21,697	24,672	25,743	26,322	31,258	Baluchistan
16,300	15,350	16,782	15,927	16,377	16,680	18,641	17,131	16,715	18,188	Ajmer
1,38,400	1,40,940	1,40,137	2,04,667	2,81,702	2,66,121	3,42,431	3,35,985	2,95,136	2,29,267	Andamans
68,370	73,550	71,238	76,290	66,338	59,339	61,424	80,669	1,37,486	1,58,038	Imperial Forest College
33,970	33,980	33,991	33,730	33,985	33,935	28,229	30,044	30,393	27,060	Forest Surveys (Imperial)
66,00,000	72,42,720	70,36,028	73,17,154	77,37,338	86,40,126	90,77,954	98,65,926	95,92,956	97,76,649	Total
15,94,670	16,53,530	17,15,431	17,09,554	18,35,552	17,50,930	19,86,098	22,66,602	24,80,660	27,80,857	Madras
18,39,250	21,28,430	24,08,581	17,19,680	16,76,441	17,75,937	19,03,804	21,26,093	19,90,183	19,55,427	Bombay
1,00,33,920	1,10,24,680	1,11,60,040	1,07,46,388	1,12,49,331	1,21,66,993	1,29,67,856	1,42,58,521	1,40,63,799	1,45,12,983	GRAND TOTAL

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 7—*concluded*

STATEMENT shewing the REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT

(III) SURPLUS

PROVINCE	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
	R	R	R	R	R	R	R	R	R	R
Imperial*	—82,182	—76,552	—79,044	—59,100	—1,02,030	—78,160	—79,970	—77,720	—74,860	—65,170
Bengal	3,00,637	3,70,568	3,13,388	3,66,623	3,63,270	3,97,570	3,98,280	4,52,640	6,80,810	5,35,840
United Provinces	6,18,258	7,51,008	7,19,684	7,73,303	7,24,000	7,46,840	7,21,940	6,58,480	5,38,430	4,68,820
Panjab	4,51,883	2,75,858	1,81,329	3,79,799	1,56,360	2,76,870	3,10,316	3,36,089	3,84,420	2,96,530
Burma (Lower)	13,77,361	18,01,872	15,91,197	15,32,993	22,20,120	21,47,710	18,95,970	20,56,810	23,14,980	26,82,090
Burma (Upper)	7,94,799	15,32,270	13,41,982	9,53,441	16,34,880	17,74,890	16,22,820	17,05,420	19,35,150	23,36,560
Eastern Bengal and Assam	93,977	1,22,369	42,941	68,604	1,18,760	2,20,280	1,63,080	1,38,890	1,54,430	96,990
Central Provinces and Berar	7,25,518	7,17,264	7,96,095	8,68,804	5,51,240	4,30,840	2,54,330	2,03,430	98,280	14,910
Coorg	26,008	20,333	69,743	96,037	1,07,598	86,960	66,910	49,410	21,370	43,890
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	—10,326	—4,065	—13,726	—9,888	—36,590	—43,000	—24,610	—26,840	—14,310	—12,290
Ajmer	—2,102	—1,109	2,546	5,813	—110	—1,280	—2,060	—90	—9,640	870
Andamans	48,780	67,220	28,274	92,429	1,29,280	1,97,240	—8,250	80,100	45,770	1,86,870
Imperial Forest College	—32,512	—28,409	—34,007	—42,559	—48,420	—63,540	—61,190	—53,640	—64,530	—58,030
Forest Surveys (Imperial)	—21,849	—20,968	—22,220	—26,625	—21,640	—27,660	—29,760	—29,440	—31,570	—33,730
Total	43,18,250	55,27,659	49,37,182	49,99,674	58,26,710	60,55,500	52,25,800	55,23,530	59,78,780	64,92,650
Madras	2,94,212	3,96,390	5,48,495	3,69,962	2,46,820	5,84,410	5,07,680	6,64,960	7,69,030	5,63,640
Bombay	11,56,228	13,67,005	14,18,333	13,53,192	13,64,580	17,22,410	16,82,110	15,78,280	10,69,550	5,43,470
GRAND TOTAL	57,68,690	72,91,054	69,04,010	67,22,828	74,38,110	83,72,320	74,15,590	77,66,770	78,11,360	75,99,760

* Includes pay of the Inspector-General of Forests, certain home charges, and undistributable and petty local items

throughout BRITISH INDIA during each of the FINANCIAL years from 1888-89 to 1907-08—concluded

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	PROVINCE
R	R	R	R	R	R	R	R	R	R	
—67,920	—90,460	—81,115	—76,056	—81,358	—81,890	—79,290	—76,512	—95,472	—92,538	Imperial *
4,85,990	5,93,700	6,62,533	6,38,106	6,18,233	8,62,015	4,78,883	5,25,033	4,32,473	4,84,256	Bengal
5,96,090	6,72,360	5,02,824	7,06,769	10,11,326	11,99,008	10,06,735	10,28,246	11,96,013	12,15,732	United Provinces
6,19,010	1,89,310	4,63,499	5,09,223	6,26,313	5,61,382	8,62,089	5,17,989	4,60,881	2,80,753	Panjab
26,93,390	28,03,760	30,18,597	21,80,017	21,68,849	28,92,850	34,79,034	40,72,354	34,29,018	51,12,457	Burma (Lower)
32,31,610	25,60,850	23,81,130	10,47,464	16,79,941	20,23,281	20,33,798	23,19,452	27,23,748		Burma (Upper)
92,820	2,10,960	2,01,549	1,83,851	2,52,701	2,50,248	3,12,021	5,12,186	6,12,732	6,30,074	Eastern Bengal and Assam
3,25,540	21,670	99,748	3,78,212	4,27,140	7,17,066	6,92,824	11,41,978	10,58,281	7,06,721	Central Provinces and Berar
74,970	88,190	66,691	87,909	1,01,293	1,31,840	1,09,267	1,49,671	1,33,054	1,69,937	Coorg
..	..	..	—6,498	47,038	41,260	16,033	53,271	89,564	1,50,090	North-West Frontier Province
—12,840	—11,620	—12,298	— 9,768	—3,904	—3,334	—2,117	—4,262	— 127	—6,429	Baluchistan
—1,880	—5,080	—6,136	—9,062	—6,641	—2,796	1,656	—2,129	1,620	11,676	Ajmer
91,060	1,19,660	1,37,749	62,236	44,333	1,66,260	2,78,365	2,46,526	3,11,891	62,555	Andamans
—61,010	—70,340	—67,541	—72,746	—63,086	—56,301	—57,867	—77,589	—1,32,907	—1,51,901	Imperial Forest College
—33,680	—33,560	—33,664	—33,257	—30,951	—33,504	—28,229	—30,044	—30,389	—27,060	Forest Surveys (Imperial)
80,32,350	70,49,490	74,32,766	55,83,402	67,91,227	81,67,355	91,02,222	1,03,56,170	1,01,85,380	85,46,323	Total
5,15,850	6,48,760	6,24,739	8,33,376	7,75,267	9,06,797	8,43,118	7,01,002	8,10,009	11,12,973	Madras
4,55,900	2,86,770	5,52,948	6,60,049	6,52,715	9,75,692	11,16,754	13,58,900	14,32,298	16,90,750	Bombay
90,04,600	79,84,930	86,10,453	70,77,327	82,22,209	1,00,49,754	1,10,62,094	1,24,16,072	1,24,27,687	1,13,50,046	GRAND TOTAL

No. 8

STATEMENT shewing the TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1903-04 to 1907-08.

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	₹	Cubic feet	No.	₹
Bengal	1903-04	36,802,986	25,357,013	3,09,820	2,703	1,862	23
	1904-05	38,662,004	25,117,525	3,23,370	2,922	1,899	24
	1905-06	34,121,237	11,002,932	2,99,963	4,441	1,432	39
	1906-07	34,616,546	11,560,111	2,88,133	4,894	1,634	40
	1907-08	36,022,473	10,121,910	2,86,096	5,126	1,440	41
United Provinces	1903-04	17,023,595	17,099,249	2,97,416	4,097	4,115	72
	1904-05	16,266,910	11,361,412	3,23,806	3,911	2,732	78
	1905-06	16,701,421	13,990,056	3,94,415	4,010	3,359	95
	1906-07	16,793,547	15,787,426	4,16,961	4,033	3,791	100
	1907-08	15,853,680	15,599,682	5,01,552	3,808	3,747	120
Panjab	1903-04	31,706,840	979,629	5,57,001	3,417	105	60
	1904-05	32,437,287	534,496	5,24,159	3,560	59	58
	1905-06	37,931,142	307,206	5,45,992	4,046	33	58
	1906-07	27,801,154	124,374	3,18,508	2,980	13	34
	1907-08	30,061,052	347,540	5,58,151	3,946	38	61
Burma	1903-04	48,547,381	68,002,000	2,87,605	394	552	2
	1904-05	54,920,855	65,587,000	3,46,159	444	531	3
	1905-06	45,024,787	71,561,000	3,68,420	364	579	3
	1906-07	37,870,312	58,473,000	4,06,333	290	447	3
	1907-08	42,904,911	61,818,000	3,99,016	329	474	3

No. 8—*continued*

STATEMENT shewing the TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1903-04 to 1907-08—continued

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	₹	Cubic ft.	No.	₹
Eastern Bengal and Assam	1903-04	12,642,827	30,508,874	4,17,675	566	1,369	19
	1904-05	11,715,412	31,708,424	6,17,597	514	1,391	27
	1905-06	15,300,716	44,508,285	6,60,672	525	1,527	23
	1906-07	17,138,903	23,919,723	6,29,398	586	818	21
	1907-08	16,298,425	23,419,740	7,05,874	558	801	24
Central Provinces and Berar	1903-04	22,836,628	23,172,333	7,33,939	1,007	1,022	32
	1904-05	23,849,821	25,274,076	11,30,076	1,048	1,111	50
	1905-06	23,081,062	21,931,511	12,68,651	1,043	991	57
	1906-07	23,881,779	24,743,495	13,37,472	1,085	1,124	60
	1907-08	24,192,095	20,620,616	16,79,680	1,099	937	76
Coorg	1903-04	321,645	124,990	19,076	564	219	33
	1904-05	283,503	145,900	15,752	497	256	28
	1905-06	381,060	200,920	16,180	755	398	32
	1906-07	352,396	125,650	14,933	696	248	29
	1907-08	377,580	140,450	20,589	726	270	40
North-West Frontier Province	1903-04	1,449,656	..	18,969	6,195	..	81
	1904-05	1,420,672	..	20,842	6,071	..	89
	1905-06	1,613,538	..	19,847	6,900	..	85
	1906-07	1,281,952	..	17,593	5,478	..	75
	1907-08	970,122	..	26,666	4,111	..	113
Ajmer	1903-04	401,639	..	18,047	2,714	..	122
	1904-05	606,615	22,811	24,211	4,099	154	163
	1905-06	510,196	4,551	18,699	3,447	31	126
	1906-07	588,108	14,709	32,044	3,973	99	216
	1907-08	639,127	8,634	16,095	4,318	58	109

FORESTS

No. 8—*concluded*

STATEMENT shewing the TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1903-04 to 1907-08—concluded

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic feet	No.	R
Baluchistan	1903-04	341,001	..	11,580	1,639	..	56
	1904-05	494,377	..	12,160	2,113	..	52
	1905-06	407,549	..	12,479	1,544	..	47
	1906-07	346,360	..	18,723	1,237	..	66
	1907-08	418,956	..	18,458	1,496	..	66
Andamans	1903-04	2,125,919	595,914	8,961	1,090	305	5
	1904-05	1,916,369	882,921	9,990	982	453	5
	1905-06	1,688,962	791,905	10,268	866	416	5
	1906-07	1,719,573	754,928	9,900	881	387	5
	1907-08	1,785,652	959,199	5,942	914	491	3
Total Bengal	1903-04	174,200,117	155,840,002	26,80,089	878	786	14
	1904-05	182,248,460	170,213,114	33,48,540	917	856	17
	1905-06	179,761,727	164,298,466	36,15,587	903	825	18
	1906-07	162,390,630	135,503,416	37,19,998	789	659	18
	1907-08	169,524,073	133,035,771	42,18,119	826	648	21
Madras	1903-04	20,404,621	37,025,554	12,66,664	1,043	1,893	65
	1904-05	23,913,211	35,788,482	13,11,827	1,218	1,824	67
	1905-06	22,514,748	32,054,025	14,01,348	1,150	1,637	72
	1906-07	23,975,356	39,282,182	15,20,606	1,221	2,002	77
	1907-08	26,354,690	44,657,836	16,20,990	1,344	2,278	83
Bombay	1903-04	38,311,607	5,646,517	5,32,358	2,587	381	36
	1904-05	45,406,605	9,259,593	11,56,559	3,128	638	80
	1905-06	44,058,365	13,821,289	4,95,884	2,955	927	33
	1906-07	35,780,962	6,608,172	13,49,415	2,373	438	89
	1907-08	89,103,360	15,733,416	13,00,123	2,996	1,206	100
Grand Total	1903-04	232,916,345	198,512,073	44,79,111	1,001	853	19
	1904-05	251,568,276	215,261,179	58,16,926	1,080	924	25
	1905-06	246,334,840	210,173,780	55,12,819	1,054	900	24
	1906-07	222,146,948	181,393,770	65,90,019	925	755	27
	1907-08	234,982,123	193,427,023	71,39,241	988	813	30

No. 9

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1903-04 to 1907-08

Province		Total area of all forests	Protection from fire			Protection from cattle		Grazing		
			Area attempted	Area protected	Proportion of forests under fire-protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles	No.	No.	No.
Bengal	1903-04	13,614	2,169	2,060	36	7,175	588	241,923	124,826	366,749
	1904-05	13,230	2,259	2,229	37	7,115	581	254,659	105,466	360,125
	1905-06	7,683	1,889	1,822	44	5,358	479	221,158	105,388	326,546
	1906-07	7,073	1,879	1,872	44	5,315	510	222,319	105,399	327,718
	1907-08	7,028	1,888	1,795	44	5,411	393	229,583	105,317	334,900
United Provinces	1903-04	4,155	3,211	3,196	79	2,007	875	612,191	190,369	802,560
	1904-05	4,159	3,219	3,211	79	2,114	554	614,347	202,317	816,664
	1905-06	4,165	3,198	3,054	78	2,083	587	580,165	283,595	863,760
	1906-07	4,164	3,203	3,168	78	2,066	763	492,426	219,969	712,395
	1907-08	4,163	3,203	2,859	78	1,840	669	634,564	236,430	870,994
Panjab	1903-04	9,279	862	854	35	732	745	797,607	1,349,259	2,146,866
	1904-05	9,111	865	853	37	656	737	736,142	1,346,617	2,082,759
	1905-06	9,376	868	835	37	636	753	695,827	1,467,082	2,162,909
	1906-07	9,329	918	914	50	684	732	696,551	1,526,011	2,222,562
	1907-08	9,139	950	923	43	449	889	706,800	1,528,404	2,235,204
Burma	1903-04	123,213	8,151	7,642	41	16,584	3,455	2,590	116,319	118,909
	1904-05	123,615	8,268	7,636	40	16,484	62	2,315	166,331	168,646
	1905-06	123,559	8,214	7,382	40	16,658	62	2,898	180,543	183,441
	1906-07	130,540	8,153	7,782	38	17,643	83	4,679	190,898	195,577
	1907-08	130,455	7,526	7,159	33	18,600	85	6,339	191,877	198,216
Eastern Bengal and Assam	1903-04	22,287	996	991	26	2,695	999	36,250	306,663	342,913
	1904-05	22,799	999	990	26	2,717	998	32,431	516,562	548,993
	1905-06	29,139	1,392	1,387	23	4,546	1,093	100,325	519,514	619,839
	1906-07	29,217	1,981	1,968	32	4,630	1,086	105,475	515,484	620,959
	1907-08	29,225	3,255	3,167	50	4,741	1,070	148,104	514,012	662,116
Central Provinces and Berar	1903-04	22,676	7,104	6,872	31	3,941	7,551	3,696,286	134,650	3,830,936
	1904-05	22,747	7,920	7,693	35	4,033	7,926	4,160,800	136,742	4,297,542
	1905-06	22,132	7,723	7,450	35	4,847	7,792	4,290,511	150,459	4,440,970
	1906-07	22,002	10,660	10,381	48	3,955	7,696	4,499,234	143,794	4,643,028
	1907-08	22,002	10,815	10,003	49	2,996	7,967	3,675,112	1,020,505	4,695,617
Coorg	1903-04	570	208	205	51	158	...	2,474	1,750	4,224
	1904-05	570	208	206	51	158	...	2,658	1,780	4,438
	1905-06	505	208	207	41	162	...	4,025	1,706	5,731
	1906-07	506	208	208	43	183	...	2,404	1,706	4,110
	1907-08	520	208	205	40	183	...	2,757	1,706	4,463
North-West Frontier Province	1903-04	234	76	71	32	64	89	5,386	8,720	14,106
	1904-05	234	83	82	35	64	84	2,950	15,093	18,043
	1905-06	234	83	83	35	72	94	3,949	8,966	12,915
	1906-07	234	83	83	35	72	94	3,638	9,064	12,702
	1907-08	236	85	49	36	41	95	3,380	49,625	53,005

No. 9—*continued*

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1903-04 to 1907-08—continued

Province		Total area of all forests	Protection from fire			Protection from Cattle		Grazing		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Ajmer	1903-04	148	142	142	100	19	123	5,502	1,449	6,951
	1904-05	148	142	140	100	46	142	8,391	1,550	9,941
	1905-06	148	142	140	100	10	142	17,335	20,078	37,413
	1906-07	148	142	142	100	53	89	11,275	1,159	12,434
	1907-08	148	142	142	100	14	128	7,303	10,634	17,937
Baluchistan	1903-04	208	...	..	..	158	...	2,726	17,628	20,354
	1904-05	234	..	..	..	174	..	7,232	17,628	24,860
	1905-06	264	..	..	..	168	...	6,738	18,920	25,658
	1906-07	280	...	...	...	209	8	3,919	23,959	27,878
	1907-08	280	..	..	..	209	8	3,692	23,959	27,651
Andamans	1903-04	1,951	..	..	..	33	...	...	...	..
	1904-05	1,951	..	..	..	156	...	...	...	...
	1905-06	1,951	..	..	..	156	...	...	...	...
	1906-07	1,950	..	..	...	156	...	...	...	..
	1907-08	1,953	..	..	...	159	..	...	...	..
Total Bengal	1903-04	198,335	22,919	22,033	38	33,566	14,425	5,402,895	2,251,713	7,654,608
	1904-05	198,798	23,943	23,040	40	33,717	11,084	5,821,925	2,510,088	8,332,013
	1905-06	199,156	23,717	22,360	48	34,696	11,002	5,922,931	2,756,281	8,679,212
	1906-07	205,443	27,226	26,518	44	34,966	11,061	6,036,920	2,737,525	8,774,445
	1907-08	205,149	28,072	26,302	45	34,643	11,298	5,417,584	3,683,189	9,100,773
Madras	1903-04	19,559	5,642	5,104	31	1,696	473	3,320,495	36,379	3,356,874
	1904-05	19,626	6,509	6,350	36	1,621	351	3,285,579	21,426	3,307,005
	1905-06	19,585	7,202	6,772	40	1,503	315	3,468,093	15,640	3,483,733
	1906-07	19,620	7,357	6,825	40	1,947	811	3,678,777	29,148	3,707,925
	1907-08	19,607	7,554	6,945	41	2,160	819	3,996,445	48,080	4,044,525
Bombay	1903-04	14,807	9,441	7,870	70	2,409	8,961	1,904,673	98,920	2,003,593
	1904-05	14,517	9,012	8,267	67	2,465	7,921	1,233,779	378,071	1,611,850
	1905-06	14,910	9,154	8,326	68	2,549	4,922	1,282,256	395,554	1,677,810
	1906-07	15,075	9,860	8,495	72	2,696	7,687	911,260	383,705	1,294,965
	1907-08	13,053	10,069	9,330	82	2,276	8,522	1,033,985	377,253	1,411,238
Grand Total	1903-04	232,701	38,002	35,007	42	37,671	23,859	10,628,063	2,387,012	13,015,075
	1904-05	232,941	39,464	37,657	43	37,803	19,356	10,341,283	2,909,585	13,250,868
	1905-06	233,651	40,073	37,458	43	38,748	16,239	10,673,280	3,167,475	13,840,755
	1906-07	240,138	44,443	41,839	47	39,609	19,559	10,626,957	3,145,378	13,772,335
	1907-08	237,809	45,695	42,577	49	39,079	20,639	10,448,064	4,088,522	14,536,586

OPIUM

[TABLES 1 TO 17, PAGES 37 TO 60]

(Compiled from the Finance and Revenue Accounts and from special official returns)

BENGAL OPIUM

The region in which the poppy is cultivated comprises nine districts in Western Bengal, situated in the divisions of Tirhut, Patna, Bhágalpur, and Chota Nagpur, and thirty-five districts in the United Provinces of Agra and Oudh. The former districts are, in respect of opium, under the control of the Bihár Opium Agent, whose head-quarters are at Patna. The latter are under the Benares Opium Agent, whose head-quarters are at Ghazipur. At each of these places there is a Government factory, where the crude opium is manufactured into the form in which it passes into consumption. The cultivation of the poppy and the manufacture of opium are regulated by Act XIII of 1857 and are under the general control of the Lieutenant-Governor of Bengal and the Board of Revenue, Lower Provinces, and the immediate supervision of the Opium Agents. The possession, transport, import, and export of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act).

Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per ser of 70° consistency. Advances, on which no interest is charged, are given to licensed cultivators at the time of executing the agreement, and from time to time (though ordinarily not more than two advances are given) until final delivery. In March or April the opium is made over to the officers of the Department and weighed and tested, and as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him.

After weighment the opium is taken to the Government factories at Patna and Ghazipur, where it is manufactured in two* forms—

(*a*) opium intended for export to foreign countries, mainly China and the Straits Settlements, departmentally known as "provision" opium, and

(*b*) opium intended for consumption in various provinces (Madras, Bengal, Eastern Bengal and Assam, the United Provinces, the Central Provinces and Berar, Burma, Baluchistan, and, to a certain extent, the Panjab and the North-West Frontier Province), departmentally known as "excise" opium.

Provision opium is made up in the form of balls or cakes, each weighing 3·5 lb, and is packed in chests, each chest containing forty cakes, weighing 140 lb. Bihár opium is generally of 75° and Benares opium of 71° consistency. Excise opium is made up in cubical packets, each weighing one ser, 60 of which are packed in a case. It is of higher consistence than the "provision opium."

Provision opium is sold by public auction in Calcutta. A notification is published annually, about the month of June, stating the number of chests from each agency which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Board of Revenue. In 1911, 31,440 chests will be sold.

The duty levied by the Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to ₹8,000 a year, under an agreement which will remain in force until the 31st December 1912. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

Excise opium is distributed from the factories, or from the Calcutta warehouse, to the Government treasuries, whence it is issued, on payment, to licensed vendors and druggists only. In the accounts, a sum of ₹8½ per ser out of the proceeds of this opium is credited under Opium as representing the estimated cost of production. The remainder of the proceeds is credited under Excise.

Eastern Bengal and Assam are supplied from the opium factories at Patna and Ghazipur through the Bengal Board of Revenue, and issues are made from the district treasuries to licensed vendors. The cultivation of poppy is not permitted in the Madras Presidency, the Central Provinces and Berar, and Baluchistan, and the only licit supply of opium is Bengal excise opium. In the Central Provinces and Berar and in Baluchistan this drug is imported from the Ghazipur factory and supplied to district treasuries, while in the Madras Presidency it is issued to wholesale vendors, at a fixed price, from two central storehouses, one at Tondiarpet (Madras) and the other at Rajahmundry.

* A small quantity of opium for medical purposes is also made at Patna, and morphia and codeine are made at Ghazipur from opium not fit for other purposes

OPIUM—*continued*

MALWA OPIUM

Malwa opium is almost entirely produced in the undermentioned Native States in the Central India and Rajputana Agencies, together with the Baroda State. In Khairpur (Sind), it is shown in the Khairpur Taluka but production is limited to the requirements of the State. Of British territory, it is shown in Ajmer-Merwara only.

	CENTRAL INDIA
Indore Residency	Indore, Dewas, Bagli
Gwalior Residency	Gwalior, Raghogarh, Parone, Gurra, Umri, Bhadaura, Dharnaoda, Sirsi
Bhopal Agency	Bhopal, Rajgarh, Narsingarh, Khilchipur, Maksudangarh, Qurwai, Muhammadgarh, Basoda, Sutalia, Agra, Barkhera, Kamalpur, Dhabla Dhir, Dhabla Ghosi, Daria Kheri, Rajapur Kheri, Jabria Bhil, Tappa, Pataria, Piplianagar, Khajuri, Dugri, Sadan Kheri, Hirapur, Pathari
Bundelkhand Agency	Datia, Panna, Ajaigarh, Baoni, Chhatarpur, Baraundha, Paldeo, Pahra, Taraon, Gawrihar, Charkhari, Bijawar, Sarila
Baghelkhand Agency	Rewa, Mahiar, Nagode
Malwa Agency	Jaora, Ratlam, Sailana, Sitamau, Piploda, Panth Piploda
Bhapawar Agency	Dhar, Jhabua, Barwani, Ali Rajpur, Jobat, Bagode, Nimkhera, Kalibaore, Rajgarh, Bharupura, Chiktiabar, Manpur (British), Jamnia, Garhi, Kothid
	RAJPUTANA
Mewar Residency	Mewar (Udaipur), Banswara, Partabgarh, Dungarpur, Kushalgarh
Jaipur Residency	Jaipur, Kishangarh
Haraoti and Tonk Agency	Bundi, Tonk, Aligarh, Nimbakhera, Chabra, Parowa, Sironj, Shahpura
Eastern Rajputana States Agency	Bharatpur, Dholpur, Karauli
Kotah Agency	Kotah, Jhalawar
Alwar Agency	Alwar
Bikaner Residency	Bikaner
Western Rajputana States Residency	Jodhpur (Marwar), Jaisalmer, Sirohi

In these States the British Government has no concern with the cultivation of the poppy or the manufacture of opium or its local consumption; nor has it any concern with the export, except that it levies a duty on opium which passes into or through British territory, either for local consumption in British India, or for export by sea to China and other foreign countries. It is this duty, commonly called pass-duty, which constitutes the British revenue from Malwa opium and is credited to opium revenue when the opium is passed out for export by sea. The pass-duty on Malwa opium destined for consumption in British territory is an excise receipt, and is as a rule R10 per ser equal to R700 per chest. An arrangement has been made between His Majesty's Government and the Government of China whereby the importation of the Indian Opium into China has to be gradually diminished, and in pursuance of this arrangement the exports of Malwa Opium to China during the calendar years 1908, 1909, 1910, and 1911 have been limited to 15,100, 13,600, 12,160, and 15,160 chests, respectively.

The Government is enabled to raise revenue from Malwa opium because the States in which the drug is produced have no access to the sea, except through British territory. The import of the opium into, or transport through, British territory is prohibited, except on payment of the pass-duty and under passes granted under the authority of the Opium Agents. The Agent to the Governor-General in Central India and the Commissioner of Ajmer-Merwara are *ex-officio* Opium Agents for their respective charges.

For the weighment of the opium, for the issue of necessary passes, and for the recovery of pass fees, Government has established scales maintained by the Opium Agents, the principal scales being located at Indore, Mandisor, Ujjain, and Ratlam in Central India, and at Chitor in Rajputana. There are also scales at some other convenient places, namely, at Ahmedabad in Gujarat, at Dhar, Jaora, and Bhopal in Central India, and at Ajmer and Baran (Kotah) in Rajputana.

The poppy is sown in Malwa in November, the plants flower in the beginning of February, and by the end of March the whole of the opium has been collected by the cultivators and is ready for sale. The village bankers and others, into whose possession the raw opium passes, usually retain it until the end of April. During May and June it is brought by the large dealers, who make it up into balls of about twelve ounces each, and expose it in storehouses to dry for the next two or three months, after which it is ready for the scales. It is ready for export by September; but as considerable dryage takes place during the transport of new opium to Bombay, it is commonly kept back until October. A chest of Malwa opium contains 140 lb in weight. The opium is of 90° to 95° consistency, and is usually packed in half-chests for convenience of carriage.

From October 1897 until May 1904 the rate of pass-duty was R525 at Ajmer, and R500 elsewhere, on each chest of opium weighed for export by sea. This duty was increased by one hundred rupees, under Finance Department Notification No. 2930-A, dated the 6th May 1904. A higher rate of pass-duty is levied at Ajmer, because these scales being situated in British territory, the opium weighed there is not subject to the dues levied by the Native States. Since 1887-88, however, there have been no exports from the Ajmer Agency, except the export of one chest in 1893-94, 9 chests in December 1904, 4 chests in February 1906, and 20 chests in 1910.

In connection with the restriction of the exports to China it has lately been decided to levy a duty of R800 per chest on certain chests for whose export in 1912 application has already been made. The duty upon the remainder of the exports of the last mentioned and subsequent years will be levied under a system of tenders from the exporting merchants.

OPIUM—*continued*

Opium which has been weighed and passed for export by sea from Bombay may, after arrival at Bombay, be diverted for local consumption on payment of a higher rate of pass-duty of R725 per chest when the pass was granted at Ajmer, and of R700 per chest when the pass was granted elsewhere. When opium is weighed directly for local consumption and not for export by sea, the higher duty is charged at once. This duty is an Excise receipt.

The pass-duty on opium weighed for export is generally levied in the form of *hundis*, *i.e.*, bills of exchange drawn on Bombay and payable at six days' sight, and these must be cashed before the consignee can obtain delivery of the opium. At the Ajmer Agency and at Ahmedabad the duty is paid in cash, or by *hundis*, or bills payable at sight drawn on Bombay. After weighment of the opium and delivery of the *hundi*, the opium is transported by railway to Bombay under cover of the pass, the cost of transit being borne by the owner. In Bombay it is received by the Collector of Customs, who is responsible for seeing that it corresponds with the covering pass and who detains it until the *hundi* has been cashed. The opium is then warehoused, and is at the disposal of the owner for export or for sale locally, subject to the provisions of the Opium Act and the Bombay Opium Rules.

The cultivation of poppy is prohibited in Coorg and the source of supply is Malwa opium.

PANJAB

The cultivation of the poppy was permitted until 1897 (under license for each crop) throughout the greater part of the Panjab except in the districts of Delhi, Gurgaon, Rohtak, Hissar, the greater part of Karnal, and part of Ferozpur, where it has long been prohibited. The total area cultivated was usually about 10,000 acres, but there were only five really opium-producing districts— Ambala, Simla, Kangra, Shahpur, and Dera Ghazi Khan. In the remaining districts opium was either not extracted, or, if extracted, only a small quantity became available for sale by licensed vendors, the rest being surreptitiously disposed of; and the produce was consumed, in the shape of a drink called *post* made from poppy-heads, either illicitly or after passing through the hands of licensed vendors. The Government of India prohibited poppy cultivation in the case of most districts of the Panjab from the 1st September 1897, cultivation being now (1910-11) restricted, so far as opium production is concerned, to the Kotkhai tahsil of the Simla district, and the Kulu sub-division of the Kangra district. Cultivation of poppy, for the production of poppy heads only is also permitted in the district of Jalandhar and in one tahsil of Hoshiarpur.

An acreage duty is levied on the cultivation of the poppy, at the rate of R2 per acre in the two opium-producing hill districts and at the rate of R4 per acre in the two poppy-head producing districts in the plains.

A cultivator of opium is not permitted to consume any part of the produce himself. He is bound either to dispose of the standing crop to a license-holder, who extracts the opium and sells it to a licensed wholesale or retail vendor, or to dispose of the produce, either as poppy-heads, or as opium extracted by himself, to a licensed retail or wholesale vendor.

Since the 1st April 1896 a duty of R2 per ser had been levied on the importation into the Panjab of all opium other than Malwa, including opium produced in Kashmir, the Native Hill States, or elsewhere. This rate was raised to R6 per ser with effect from the 1st April 1909. Upon Malwa opium an import duty of R4 per ser was levied until the 31st July 1908; but since that date such imports have been stopped. Apart from locally produced opium and that imported from Kashmir, Afghanistan and trans-frontier territory to the west of the Indus, the only other source of supply is now Bengal opium which is obtained from the Ghazipur factory and issued to licensed vendors from district treasuries.

BARODA

The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly for consumption in the State and for export to China. The State has, by agreement, assimilated its retail system and selling prices to those in force in adjacent British districts; and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Native States.

AJMER-MERWARA

In these two British districts, which are surrounded by the Native States constituting the Rajputana Agency, the cultivation of the poppy and the manufacture and sale of opium were formerly permitted without restriction, except in the three municipalities of Ajmer, Beawar, and Kekri, and the cantonment of Nasirabad. This course was adopted in consequence of the difficulty of preventing smuggling from the surrounding States. In the three municipalities and in the cantonment of Nasirabad, the license of the Collector was required for the cultivation of the poppy, or the manufacture or sale of opium. The absence of control over the production and disposal of opium in the rural areas, and the freedom of import and export from and to adjacent Native States, afforded ground for the belief that Ajmer-Merwara had become a focus of opium smuggling, and in order to check this illicit traffic, revised Opium Rules were enacted, with effect from the 1st April 1901, to provide adequate control over the production, import, export, transport, and sale of opium throughout Ajmer-Merwara. An import duty of R4 per ser was levied from the 1st April 1904 on Malwa opium

OPIUM—*concluded*

brought into Ajmer-Merwara for consumption, and from the 1st April 1905 an excise duty at the same rate was imposed on opium produced in the district. Subsequently, from the 1st April 1908, the levy of the Excise duty was restricted to opium consumed within Ajmer-Merwara and the duty on opium removed for export outside the district was remitted. Poppy cultivation was at the same time prohibited in the Ajmer district, and a maximum limit of 2,500 and 400 bighas was imposed upon the cultivation in the Todgarh and Beawar tahsils, respectively.

BURMA

Opium is produced in the Shan States beyond British limits, but its cultivation is prohibited throughout Burma, except in the Kachin villages of the districts of Katha, Bhamo, Myitkyina, and Upper Chindwin in Upper Burma. On the drug produced in British territory an excise duty is levied at the rate of 8 annas for each quarter of a *pé* (one *pé* = 1·75 of an acre) or fraction thereof, on which the poppy is grown. Land under poppy cultivation is measured by the village headman. The area under poppy is not known, because the localities in which the cultivation is carried on are for the most part beyond the sphere of regular administration. The importation of opium by land from the Shan States or from China into Upper Burma is permitted on payment of a duty of R17 per *viss* (3·65lb avoirdupois). Neither of these classes of opium may be exported to Lower Burma. Shan or foreign travellers of distinction may, however, import into any part of Burma for the personal use of themselves and their attendants, without payment of duty, Shan or foreign opium in quantities not exceeding 5 tolas for each person.

Under an order issued by the Government of India in February 1898, caravans entering the Myitkyina and Bhamo districts from China or the Shan States are licensed to import for personal use Chinese or Shan opium on payment of a duty equal to the retail price of such opium in the districts in which the license is issued.

Bengal excise opium is procured by Government and stored in the district treasuries, whence it is issued to licensed shops where it may be retailed to persons entitled to possess it, namely, medical practitioners, pharmacists, doctors, tattooers, non-Burmans, and, in Lower Burma, only registered Burmans.

OPIUM

No. 1

RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY, in each year from 1834-35 to 1908-09

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	Total	Bengal	Bombay	Total	Bengal	Bombay	Total
1834-35	1,16,47,650	17,52,800	1,34,00,450	47,04,860	3,11,090	50,15,950	69,42,790	14,41,710	83,84,500
1835-36	1,80,23,380	19,18,820	1,99,42,200	48,21,760	2,00,370	50,22,130	1,32,01,620	17,18,450	1,49,20,070
1836-37	1,88,36,960	26,78,470	2,15,15,430	54,95,990	6,69,760	61,65,750	1,33,40,970	20,08,710	1,53,49,680
1837-38	2,09,65,190	18,46,660	2,28,11,850	65,97,950	3,49,450	69,47,400	1,43,67,240	14,97,210	1,58,64,450
1838-39	1,36,80,180	27,48,560	1,64,28,740	66,92,190	2,55,250	68,97,440	69,87,990	25,43,310	95,31,300
1839-40	76,45,850	1,96,810	78,42,660	43,85,090	79,800	44,64,820	32,60,760	1,17,010	33,77,770
1840-41	1,19,78,590	23,26,400	1,43,04,990	54,82,270	79,950	55,62,230	64,96,320	22,46,450	87,42,770
1841-42	1,37,71,560	22,24,730	1,59,96,290	57,32,890	75,740	58,08,630	80,38,670	21,48,990	1,01,87,660
1842-43	1,82,79,950	25,97,010	2,08,76,960	50,56,520	54,630	51,11,150	1,32,23,430	25,42,380	1,57,65,810
1843-44	2,28,27,790	35,59,870	2,63,87,660	60,68,310	71,090	61,39,400	1,67,59,480	34,88,780	2,02,48,260
1844-45	2,46,96,460	37,91,400	2,84,87,860	66,13,010	61,970	66,74,980	1,80,83,450	37,29,430	2,18,12,880
1845-46	2,95,99,870	61,80,150	3,57,80,020	75,22,610	2,23,910	77,46,520	2,20,77,260	59,56,240	2,80,33,500
1846-47	3,06,73,650	61,08,420	3,67,82,070	78,80,260	39,790	79,20,050	2,27,93,390	60,68,630	2,88,62,020
1847-48	2,35,61,020	37,90,280	2,73,51,300	1,06,45,730	71,730	1,07,17,460	1,29,15,290	37,18,550	1,66,33,840
1848-49	3,01,49,990	89,80,930	3,91,30,920	1,05,67,430	1,05,860	1,06,73,290	1,95,82,560	88,75,070	2,84,57,630
1849-50	3,75,72,230	74,00,320	4,49,72,550	95,64,260	1,05,480	96,69,740	2,80,07,970	72,94,840	3,53,02,810
1850-51	3,09,05,530	70,47,470	3,79,53,000	1,03,47,260	1,02,260	1,04,49,520	2,05,58,270	69,45,210	2,75,03,480
1851-52	3,12,00,940	1,13,96,840	4,25,97,780	1,10,89,310	1,16,010	1,12,05,320	2,01,11,630	1,12,80,830	3,13,92,460
1852-53	3,96,01,830	1,12,80,000	5,08,81,830	1,35,91,400	1,11,110	1,37,02,510	2,60,10,430	1,11,68,890	3,71,79,320
1853-54	3,80,00,100	97,72,210	4,77,72,310	1,40,50,120	1,31,990	1,41,82,110	2,39,49,980	96,20,220	3,35,90,200
1854-55	3,59,33,560	1,11,69,960	4,71,03,520	1,36,09,450	1,58,050	1,37,67,500	2,23,24,110	1,10,11,910	3,33,36,020
1855-56	4,17,17,170	1,02,42,580	5,19,59,750	1,22,01,050	1,38,930	1,23,39,980	2,95,16,120	1,01,03,650	3,96,19,770
1856-57	3,82,52,160	1,17,71,840	5,00,24,000	1,12,45,040	1,75,070	1,14,20,110	2,70,07,120	1,15,96,770	3,86,03,890
1857-58	5,21,59,180	1,64,82,910	6,86,42,090	92,95,410	1,62,930	94,58,340	4,28,63,770	1,63,19,980	5,91,83,750
1858-59	4,67,08,590	1,47,54,830	6,14,63,420	77,27,450	2,72,060	79,99,510	3,89,81,140	1,44,82,770	5,34,63,910
1859-60	4,31,44,500	1,57,33,280	5,88,77,780	67,79,970	4,00,030	71,80,000	3,63,64,530	1,53,33,250	5,16,97,780
1860-61	4,19,98,550	2,47,69,040	6,67,67,590	88,32,420	3,52,250	91,84,670	3,31,66,130	2,44,16,790	5,75,82,920
1861-62	3,91,41,560	2,44,51,140	6,35,92,700	1,44,28,090	66,560	1,44,94,650	2,47,13,470	2,43,84,580	4,90,98,050
1862-63	4,81,25,610	3,24,29,150	8,05,54,760	1,85,27,720	35,060	1,85,62,780	2,95,97,890	3,23,94,090	6,19,91,980
1863-64	5,34,67,760	1,48,52,230	6,83,19,990	2,30,20,880	44,050	2,30,64,930	3,04,46,880	1,48,08,180	4,52,55,060
1864-65	5,25,54,470	2,10,59,580	7,36,14,050	2,37,19,050	50,760	2,37,69,810	2,88,35,420	2,10,08,820	4,98,44,240
1865-66	6,39,02,390	2,12,80,250	8,51,82,640	1,89,10,120	32,580	1,89,42,700	4,49,92,270	2,12,47,670	6,62,39,940
1866-67 (11 months)	4,94,80,170	1,85,43,300	6,80,23,470	1,07,42,630	30,670	1,07,73,300	3,87,37,540	1,85,12,630	5,72,50,170
1867-68	6,56,52,480	2,35,69,380	8,92,21,860	1,86,98,910	42,300	1,87,41,210	4,69,53,570	2,35,27,080	7,04,80,650
1868-69	6,64,47,160	1,80,67,250	8,45,14,410	1,71,75,660	25,450	1,72,01,110	4,92,71,500	1,80,41,800	6,73,13,300
1869-70	5,59,41,370	2,35,74,190	7,95,15,560	1,81,75,100	31,730	1,82,06,830	3,77,66,270	2,35,42,460	6,13,08,730
1870-71	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,090	6,03,10,340
1871-72	6,89,87,000	2,35,51,590	9,25,38,590	1,59,32,980	33,480	1,59,66,460	5,30,54,020	2,35,18,110	7,65,72,130
1872-73	6,06,97,930	2,61,48,980	8,68,46,910	1,81,06,310	36,370	1,81,42,680	4,25,91,620	2,61,12,610	6,87,04,230
1873-74	5,58,29,840	2,74,18,950	8,32,48,790	1,99,82,260	30,540	2,00,12,800	3,58,47,580	2,73,88,410	6,32,35,990
1874-75	5,60,28,250	2,95,38,040	8,55,66,290	2,33,85,590	29,870	2,34,15,460	3,26,42,660	2,95,08,120	6,21,50,830
1875-76	5,92,19,280	2,54,94,970	8,47,14,250	2,21,67,580	18,070	2,21,85,650	3,70,51,700	2,54,76,900	6,25,28,600
1876-77	6,17,41,700	2,94,82,900	9,12,24,600	2,83,98,320	18,150	2,84,16,470	3,33,43,380	2,94,64,750	6,28,08,130
1877-78	6,43,28,810	2,74,98,410	9,18,27,220	2,65,89,210	21,490	2,66,10,700	3,77,39,600	2,74,76,920	6,52,16,520
1878-79	7,60,61,320	2,39,32,690	9,99,94,010	1,69,66,650	20,570	1,69,87,220	5,90,94,670	2,39,12,120	7,70,06,790
1879-80	7,17,78,150	3,14,13,470	10,31,91,620	2,06,54,900	20,020	2,06,74,920	5,11,23,250	3,13,93,450	8,25,16,700
1880-81	7,95,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1881-82	7,67,75,120	2,18,49,320	9,86,24,440	2,05,54,300	19,050	2,05,73,350	5,62,20,820	2,18,30,270	7,80,51,090
1882-83	7,10,39,250	2,39,56,690	9,49,95,940	2,28,09,350	18,810	2,28,28,160	4,82,29,900	2,39,37,880	7,21,67,780
1883-84	7,04,63,440	2,51,01,570	9,55,65,010	1,85,24,790	22,110	1,85,46,900	5,19,38,650	2,50,79,460	7,70,18,110
1884-85	6,27,71,110	2,53,93,580	8,81,64,690	2,96,29,290	29,080	2,96,58,370	3,31,41,820	2,53,64,500	5,85,06,320
1885-86	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1886-87	6,35,62,200	2,58,67,560	8,94,29,760	2,72,52,000	38,630	2,72,90,630	3,63,10,200	2,58,28,930	6,21,39,130
1887-88	6,24,52,670	2,27,01,950	8,51,54,620	2,42,07,820	37,930	2,42,45,750	3,82,44,850	2,26,64,020	6,09,08,870
1888-89	6,59,38,040	1,96,85,150	8,56,23,190	2,59,39,510	39,540	2,59,79,050	3,99,98,530	1,96,45,610	5,96,44,140
1889-90	6,69,22,020	1,89,08,540	8,58,30,560	1,60,10,990	40,080	1,60,51,070	5,09,11,030	1,88,68,460	6,97,79,490
1890-91	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1891-92	6,16,80,990	1,84,42,810	8,01,23,800	1,85,79,120	39,010	1,86,18,130	4,31,01,870	1,84,03,800	6,15,05,670
1892-93	6,31,75,270	1,67,56,530	7,99,31,800	1,59,86,620	38,340	1,60,24,960	4,71,88,650	1,67,18,190	6,39,06,840
1893-94	5,02,29,760	1,60,45,950	6,62,75,710	1,87,27,590	38,480	1,87,66,070	3,15,02,170	1,60,07,470	4,75,09,640
1894-95	5,51,82,050	1,80,55,520	7,32,37,570	1,61,22,200	38,850	1,61,61,050	3,90,59,850	1,80,16,670	5,70,76,520
1895-96	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1896-97	5,07,09,560	1,33,82,820	6,40,92,380	2,48,28,130	38,790	2,48,66,920	2,58,81,430	1,33,44,030	3,92,25,460
1897-98	4,20,91,340	97,06,380	5,17,97,720	2,38,42,940	48,230	2,38,91,170	1,82,48,400	96,58,150	2,79,06,550
1898-99	4,39,19,660	1,33,33,640	5,72,53,300	2,36,91,630	41,270	2,37,32,900	2,02,28,030	1,32,92,370	3,35,20,400
1899-1900	5,32,37,848	1,27,91,883	6,60,29,731	2,58,69,393	37,921	2,59,07,314	2,73,68,455	1,27,53,962	4,01,22,417
1900-01	6,39,67,138	1,25,66,495	7,65,33,633	2,67,50,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1901-02	6,46,04,546	81,75,788	7,27,80,334	2,40,92,407	37,942	2,41,30,349	4,05,12,139	81,37,846	4,86,49,985
1902-03	5,75,17,565	99,59,011	6,74,76,576	2,46,85,973	41,270	2,47,27,243	3,28,31,592	99,17,741	4,27,49,333
1903-04	7,29,24,772	1,31,15,903	8,60,40,675	3,33,49,347	36,813	3,33,86,160	3,95,75,425	1,30,79,090	5,26,54,515
1904-05	7,90,49,203	1,12,73,288	9,03,22,491	2,94,66,626	39,658	2,95,06,284	4,95,82,577	1,12,33,630	6,08,16,207
1905-06	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1906-07	7,66,01,100	83,06,822	8,49,07,922	2,86,48,828	50,544	2,86,99,372	4,79,52,272	82,56,278	5,62,08,550
1907-08	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,404	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175
1908-09	6,72,29,749	2,10,42,075	8,82,71,824	1,84,93,502	47,818	1,85,41,320	4,87,36,247	2,09,94,257	6,97,30,504

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of table No. 2 and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price R15,49,050 was, by special arrangement, credited to Excise revenue

No. 2

COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE, from the year 1872-73 to 1908-09

	India General	Central Provinces and Berar	Burma	Eastern Bengal and Assam	Bengal	U. P. of Agra and Oudh	Panjab	N.-W. F. Province	Madras	Total
1872-73										15,52,340
1873-74										15,81,430
1874-75										15,64,050
1875-76				No details						17,33,520
1876-77										16,33,170
1877-78										15,71,150
1878-79										19,07,430
1879-80	560	1,79,110	3,32,820	4,69,450	5,26,350	3,72,060	2,150			18,82,500
1880-81	160	1,99,300	3,94,730	4,89,420	5,18,440	4,10,880	*2,37,530			22,50,460
1881-82	180	2,18,340	3,03,150	4,59,050	5,04,180	4,35,470	..			19,20,370
1882-83	420	2,16,350	2,99,770	5,04,100	5,27,800	4,40,980	..			19,89,420
1883-84	690	2,18,510	3,11,520	4,07,210	5,60,700	4,42,930	..			19,41,560
1884-85	1,900	2,15,040	3,03,270	4,29,850	5,48,400	4,24,110	..			19,22,570
1885-86	1,850	2,19,330	2,76,310	4,19,460	5,38,440	4,25,210	..			18,80,600
1886-87	2,190	2,14,700	3,32,730	4,19,600	5,51,840	4,37,320	31,610			19,89,990
1887-88	2,340	2,03,230	3,50,280	4,10,870	5,66,810	4,27,300	51,770			20,12,600
1888-89	2,480	2,13,100	3,73,360	4,09,320	5,64,020	4,44,260	44,100			20,49,640
1889-90	2,760	2,27,420	3,86,870	4,33,590	5,57,120	5,06,150	37,320			21,51,230
1890-91	2,700	2,20,200	4,32,170	3,79,420	5,67,790	4,76,740	28,720			21,07,740
1891-92	2,400	2,34,920	4,10,500	3,97,190	5,86,030	4,78,340	28,690			21,38,070
1892-93	1,620	2,27,980	4,83,410	3,86,770	5,65,590	5,14,780	32,850			22,13,000
1893-94	110	2,40,040	3,62,550	4,01,740	5,75,450	4,91,680	51,270			21,22,840
1894-95	90	2,31,950	1,75,960	3,99,250	5,95,230	4,79,870	62,680			19,45,030
1895-96	150	2,43,320	2,00,520	4,49,860	7,12,980	5,28,760	80,910			22,16,500
1896-97	150	2,15,170	2,25,140	4,52,290	7,26,120	4,35,350	77,280			21,81,500
1897-98	150	2,02,840	2,33,950	4,53,030	7,09,190	4,72,360	67,380			21,88,890
1898-99	150	2,10,440	2,45,110	4,56,320	7,40,600	5,11,230	65,930			22,29,780
1899-1900	128	2,25,726	2,52,049	4,42,477	7,47,809	5,30,951	60,936			22,60,076
1900-01	119	2,16,897	2,67,474	4,39,105	7,92,226	5,01,829	85,655			23,03,305
1901-02	102	2,00,456	3,14,412	4,09,849	7,89,053	5,27,979	65,528	2,720		23,10,099
1902-03	68	2,40,508	4,42,003	4,33,169	7,99,400	5,51,106	73,117	6,766		25,46,137
1903-04	51	2,61,356	5,99,573	4,53,671	7,67,790	5,46,359	73,763	9,197		27,11,760
1904-05	43	2,88,409	6,49,480	4,65,419	7,59,988	5,62,219	62,688	7,225		27,95,471
1905-06	...	3,07,789	6,08,306	5,36,802	7,47,583	5,74,014	73,499	8,747		28,56,740
1906-07	...	4,70,042	5,77,165	6,44,655	7,21,430	6,04,104	83,317	9,256		31,09,969
1907-08	...	4,78,900	5,36,809	6,90437	8,26,570	5,88,482	82,238	17,221	14,140	32,34,797
1908-09	...	4,43,567	4,82,293	6,68,826	8,61,607	5,52,953	1,95,407	18,640	4,30,030	36,53,323

* Proceeds of experimental sale of Bengal opium

No. 3

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for export to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1908-09

	Bengal	Malwa			Total of Bengal and Malwa	Exported from							
						Bengal				Bombay			Grand Total
		Central India	Ahmadabad	Ajmer		To China	To Straits Settlements	To other countries	Total	To China	To other countries	Total	
1829-30	8,778	No returns	The Ahmadabad Agency was established in January 1858, and before this date passes were granted at Indore only	The Ajmer Agency was established in February 1877, but the scales were used for the first time in November 1877	8,778	7,443	2,235	No information	9,678	—	No information	—	9,678
1830-31	7,548	4,703			12,251	5,590	1,526		7,116	*4,610		4,610	11,726
1831-32	7,939	10,632			18,571	6,750	757		7,507	*10,679		10,679	18,186
1832-33	10,638	8,694			19,332	7,540	1,845		9,385	*6,698		6,698	16,083
1833-34	12,523	10,202			22,725	10,151	1,779		11,930	*10,855		10,855	22,785
1834-35	13,027	6,977			20,004	9,486	1,570		11,050	*6,812		6,812	17,862
1835-36	15,044	13,568			28,612	13,021	1,786		14,807	†		—	14,807
1836-37	11,988½	20,015			32,003½	10,493	2,241		12,734	20,882½		20,882½	33,616½
1837-38	18,562	12,029			30,591	16,112	3,105		19,307	10,372½		10,372½	29,679½
1838-39	18,563	19,745			38,308	14,499	3,722		18,221	17,353		17,353	35,574
1839-40	18,563	2,151			20,714	3,755	14,755		18,510	†		—	18,510
1840-41	17,558	16,773			34,331	5,817	11,593		17,410	12,022½		12,022½	29,432½
1841-42	17,927	14,681			32,608	10,752	8,987		19,739	14,473		14,473	34,212
1842-43	16,662	24,337			40,999	11,867	4,651		16,518	19,369		19,369	36,887
1843-44	17,604	13,563			31,167	13,067	4,792		17,859	16,944		16,944	34,803

* Number calculated from the amount of pass-duty collected
† Not recorded

No. 3—*continued*

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for EXPORT to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1908-09—continued

	Bengal	Malwa			Total of Bengal and Malwa	Exported from							
						Bengal				Bombay			
		Central India	Ahmadabad	Ajmer		To China	To Straits Settlements	To other countries	Total	To China	To other countries	Total	Grand Total
1844-45	19,400	20,660			40,060	14,709	4,083		18,792	18,150½		18,150½	36,942½
1845-46	21,887	12,635			34,522	16,265	4,288		20,553	*		*	20,553
1846-47	22,468	16,863			39,331	20,668	4,322		24,990	17,389¾		17,389¾	42,379¾
1847-48	22,879	10,671			33,550	19,434	4,443		23,877	*		*	23,877
1848-49	33,073	20,882			53,955	27,870	4,417		32,287	21,392¼		21,392¼	53,679¼
1849-50	35,925	17,264			53,189	30,996	4,097		35,093	16,513		16,513	51,606
1850-51	32,033	19,606			51,639	28,892	4,010		32,902	19,138		19,138	52,040
1851-52	31,259	26,393			57,652	27,921	4,385		32,306	28,168½		28,168½	60,474½
1852-53	35,521	28,271			63,792	31,433	4,745		36,178	28,979½		24,979½	61,157½
1853-54	42,403	24,672			67,075	33,941	6,854		40,795	26,113½		26,113½	66,908½
1854-55	49,979	25,364			75,343	43,952	7,469		51,421	25,958¼		25,958¼	77,379¼
1855-56	49,379	26,640			76,019	37,851	7,018	69	44,938	25,576	92	25,668	70,606
1856-57	42,272	29,212½			71,484½	36,459	5,767	215	42,441	29,846½	98	29,944½	72,385½
1857-58	40,127	39,669			79,796	31,878	6,666	67	38,611	36,125½	229½	36,355	74,966
1858-59	30,881	34,748	1,629		67,258	33,858	746	81	34,685	40,849	288½	41,137½	75,822½
1859-60	25,253	30,488	2,416		58,157	22,329	3,483	148	25,950	32,634	197½	32,731½	58,681½
1860-61	21,363	43,057	3,074		67,494	15,688	3,810	10	19,508	43,691	265	43,956	63,464
1861-62	24,063	33,719	3,328		61,110	21,332	5,192	48	26,572	35,680	110½	35,790½	62,362½
1862-63	32,833	46,875	4,353		84,061	25,846	6,784	31	32,661	49,485½	70½	49,556	82,217
1863-64	42,620	23,351	2,324		68,295	33,815	8,766	40	42,621	28,210½	2½	28,213	70,834
1864-65	54,486	31,932	690		87,108	40,915	9,288	74	50,277	34,213½	½	34,214	84,491
1865-66	56,011	34,193	1,927		92,131	42,697	11,549	27	54,273	34,166½	—	34,166½	88,439½
1866-67 (11 months)	38,640	29,260	1,332		69,232	37,279	4,444	34	41,757	33,081	17	33,098	74,855
1867-68	47,999	36,101	2,999		87,099	41,672	6,352	22	48,046	38,883	1½	38,884½	86,930½
1868-69	47,235	29,787	1,185		78,207	37,985	6,167	103	44,255	30,690	10½	30,700½	74,955½
1869-70	45,680	35,828	3,543		85,051	43,054	6,680	228	49,962	38,716	7	38,723	88,685
1870-71	49,030	37,608	1,898		88,536	39,669	8,054	292	48,015	40,992½	67	41,059½	89,074½
1871-72	49,695	37,591	1,163		88,449	41,569	7,843	43	49,455	39,334½	7½	39,342	88,797
1872-73	42,675	42,688	1,315		86,678	34,009	6,438	38	40,485	42,369	80	42,449	82,934
1873-74	42,750	42,112	2,845		87,707	34,820	8,464	53	43,337	45,301	36½	45,387½	88,724½
1874-75	45,000	47,982	1,579		94,561	36,678	8,943	91	45,712	48,845½	188	49,033½	94,745½
1875-76	45,510	38,753	3,051		87,314	35,673	11,005	90	46,768	41,517	9	41,586	88,354
1876-77	47,240	48,018	1,768		97,026	37,426	9,709	194	47,321	49,430½	121	49,551½	96,872½
1877-78	49,500	41,617	1,493	171	92,781	40,234	9,357	115	49,706	43,083½	30½	43,114	92,820
1878-79	55,500	32,897½	3,771½	211	92,380	45,890	8,881	159	54,930	36,260	10	36,270	91,200
1879-80	59,100	46,204½	68	459½	105,832	48,722	10,586	79	59,387	46,114½	6½	46,121	1,05,508
1880-81	56,400	36,649	1	555	93,605	46,767	9,622	141	56,530	35,626	36	35,662	92,192
1881-82	56,400	32,009½	—	380	88,789½	45,731	10,005	759	56,495	32,825	20	32,845	89,340
1882-83	56,400	36,103½	1,185½	315	94,004	44,961	10,316	768	56,045	35,736	19	35,755	91,800
1883-84	54,400	38,717½	882½	177½	94,177½	45,498	7,320	901	53,719	38,231	14	38,245	91,964
1884-85	46,698	39,013½	350½	136½	86,198	36,714	10,134	1,046	47,894	38,679	6	38,685	86,579
1885-86	50,994	38,967	—	—	89,961	39,223	10,728	1,103	51,054	36,893	9	36,902	87,956
1886-87	54,750	40,839	205½	—	95,794½	41,920	11,396	1,300	54,616	41,205	18	41,223	95,839
1887-88	57,000	36,799	415	—	94,214	43,128	12,368	889	56,385	33,687	24	33,711	90,096
1888-89	57,000	30,315	29	14	87,358	42,493	13,995	870	57,358	30,398	33	30,431	87,789
1889-90	57,000	30,564	—	—	87,564	40,942	13,749	1,294	55,985	29,160	21	29,181	85,166
1890-91	57,000	30,037½	50	—	87,087½	42,718	13,915	964	57,597	28,137	19	28,156	85,753
1891-92	56,250	32,503	—	—	88,753	40,034	15,035	1,704	56,773	30,773	12	30,785	87,558
1892-93	48,852	28,601	—	—	77,453	32,554	12,607	2,988	48,149	27,217	18	27,235	75,384
1893-94	43,353	28,005½	—	—	71,358½	25,214	14,455	3,926	43,595	27,235	11	27,246	70,841
1894-95	39,780	30,765	—	—	70,545	22,784	14,558	2,440	39,782	29,035	21	29,056	68,338
1895-96	37,695	26,378½	125	—	64,198½	21,185	12,502	2,703	36,390	24,432	38	24,470	60,860
1896-97	39,000	22,980½	—	—	61,980½	22,453	13,073	4,001	39,527	22,679	52	22,731	62,258
1897-98	39,000	18,664½	—	—	57,664½	23,756	12,290	1,800	37,846	18,208	15	18,223	56,069
1898-99	39,450	27,498½	—	—	66,948½	24,284	14,577	2,308	41,169	25,940	19	25,959	67,128
1899-1900	41,700	25,822½	—	—	67,522½	24,547	15,592	2,288	42,427	24,908½	14½	24,923	67,350
1900-01	45,300	26,007	—	—	71,307	25,068	16,779	3,147	44,994	24,695	19½	24,714½	69,708½
1901-02	48,000	17,586½	—	—	65,586½	29,558	15,114	3,390	48,062	17,509	32	17,541	65,603
1902-03	48,000	20,345	—	—	68,345	30,655	14,722	2,777	48,154	19,356	21	19,377	67,531
1903-04	48,000	26,737½	—	—	74,737½	29,705	14,078	4,435	48,218	25,341	80	25,421	73,639
1904-05	48,000	19,287	1,124½	—	68,411½	33,029	12,218	2,608	47,855	18,955	51	19,006	66,861
1905-06	49,200	14,598½	1,399½	—	65,198	33,933	12,368	2,532	48,833	14,077	26	14,103	62,936
1906-07	52,800	13,127	2,240	—	68,167	37,925	12,953	2,710	53,588	12,666	20	12,686	66,274
1907-08	48,900	18,349		—	67,249	31,444	13,195	2,801	47,440	16,307	13	16,320	63,760
1908-09	45,900	34,787		—	80,687	30,849	11,114	3,007	44,970	21,909	77½	21,986½	66,956½

* Not recorded

OPIUM

No. 4

QUANTITY (chests) of BIHÁR and BENARES OPIUM SOLD from 1830-31 to 1908-09, PROCEEDS of SALES, and AVERAGE ANNUAL PRICE

	NUMBER OF CHESTS SOLD			PROCEEDS OF SALE (RUPEES)			AVERAGE PRICE (RUPEES)		
	Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	Both kinds
1830-31 to 1834-35 *	7,077	3,258	10,335	91,97,780	40,82,180	1,32,79,960			1,345
1835-36 to 1839-40 *	10,840	5,704	16,544	96,35,350	47,28,260	1,43,63,610			933
1840-41 to 1844-45 *	12,080	5,750	17,830	1,29,97,350	57,32,950	1,87,30,300	.. †	..	1,047
1845-46 to 1849-50 *	19,356	7,889	27,245	2,10,76,340	82,58,780	2,93,35,120			1,101
1850-51 to 1854-55 *	26,434	11,805	38,239	2,39,98,040	1,07,59,580	3,47,57,620			929
1855-56 to 1859-60 *	26,840	10,742	37,582	3,15,10,500	1,22,17,810	4,37,28,310	1,232	1,239	1,234
1860-61	15,044	6,319	21,363	2,90,20,150	1,20,22,770	4,10,42,920	1,929	1,903	1,921
1861-62	15,004	9,059	24,063	2,42,99,450	1,40,36,350	3,83,35,800	1,620	1,549	1,593
1862-63	17,964	14,869	32,833	2,61,75,630	2,07,47,810	4,69,23,440	1,457	1,395	1,429
1863-64	23,993	18,627	42,620	2,99,83,310	2,19,35,430	5,19,18,740	1,254	1,178	1,218
1864-65	29,946	24,540	54,486	2,90,09,020	2,20,67,150	5,10,76,170	969	899	938
1865-66	31,284	24,727	56,011	3,60,22,100	2,70,30,900	6,30,53,000	1,151	1,085	1,122
1866-67 (11 months)	22,000	16,640	38,640	2,80,92,760	2,03,05,710	4,84,00,470	1,277	1,210	1,247
1867-68	24,900	23,099	47,999	3,37,31,540	3,04,57,090	6,41,88,630	1,355	1,307	1,332
1868-69	27,300	19,935	47,235	3,79,17,220	2,71,03,300	6,50,20,520	1,389	1,359	1,376
1869-70	26,245	19,435	45,680	3,21,48,360	2,26,16,070	5,47,64,430	1,225	1,164	1,199
1870-71	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1871-72	29,985	19,710	49,695	4,20,63,320	2,69,11,700	6,89,75,020	1,400	1,369	1,388
1872-73	24,375	18,300	42,675	3,44,55,480	2,46,80,240	5,91,35,720	1,414	1,349	1,386
1873-74	25,704	17,046	42,750	3,30,32,860	2,10,81,550	5,41,14,410	1,285	1,237	1,266
1874-75	26,115	18,885	45,000	3,21,26,790	2,21,89,250	5,43,16,040	1,230	1,175	1,207
1875-76	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,227	1,259
1876-77	26,350	20,890	47,240	3,43,24,900	2,56,75,500	6,00,00,400	1,303	1,229	1,270
1877-78	26,245	23,255	49,500	3,39,91,600	2,87,01,220	6,26,92,820	1,295	1,235	1,266
1878-79	30,000	25,500	55,500	3,79,50,210	3,06,36,180	6,79,86,390	1,264	1,179	1,225
1879-80	29,550	29,550	59,100	3,56,24,390	3,35,17,850	6,91,42,240	1,206	1,134	1,170
1880-81	28,200	28,200	56,400	3,91,05,860	3,77,29,720	7,68,35,580	1,387	1,338	1,362
1881-82	28,200	28,200	56,400	3,76,19,130	3,70,34,000	7,46,53,130	1,334	1,313	1,324
1882-83	28,200	28,200	56,400	3,50,21,170	3,38,83,390	6,89,04,560	1,241	1,202	1,222
1883-84	26,525	27,875	54,400	3,39,19,640	3,41,17,440	6,80,37,080	1,278	1,224	1,251
1884-85	22,200	24,498	46,698	2,91,52,300	3,13,67,990	6,05,20,290	1,313	1,280	1,296
1885-86	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234⅝
1886-87	28,275	26,475	54,750	3,22,72,420	2,91,97,360	6,14,69,780	1,141	1,103	1,122¾
1887-88	28,500	28,500	57,000	3,07,32,470	2,96,47,200	6,03,79,670	1,078½	1,040¼	1,059½
1888-89	28,125	28,875	57,000	3,19,51,190	3,18,88,790	6,38,39,980	1,136	1,104⅝	1,120
1889-90	27,000	30,000	57,000	3,09,91,910	3,37,43,780	6,47,35,690	1,147⅝	1,124⅞	1,135¾
1890-91	27,000	30,000	57,000	2,83,24,470	3,08,04,390	5,91,28,860	1,049	1,026⅛	1,037⅛
1891-92	26,700	29,550	56,250	2,87,66,340	3,07,30,260	5,94,96,600	1,077⅝	1,039⅝	1,057⅜
1892-93	24,462	24,390	48,852	3,06,66,660	3,02,65,990	6,09,32,650	1,253⅛	1,240¼	1,247½
1893-94	22,788	20,565	43,353	2,51,90,120	2,28,93,640	4,80,83,760	1,105⅛	1,113⅛	1,109⅛
1894-95	19,950	19,830	39,780	2,68,25,250	2,63,88,650	5,32,13,900	1,344⅝	1,330¾	1,337⅝
1895-96	18,465	19,230	37,695	2,58,45,420	2,65,58,070	5,24,03,490	1,399⅜	1,381⅞	1,390⅜
1896-97	19,500	19,500	39,000	2,41,34,200	2,43,69,320	4,85,03,520	1,237⅛	1,249¾	1,243⅝
1897-98	19,500	19,500	39,000	1,99,85,750	1,99,24,700	3,99,10,450	1,024⅔	1,021⅛	1,023⅓
1898-99	18,975	20,475	39,450	2,00,74,670	2,15,63,540	4,16,38,210	1,057⅝	1,053⅓	1,055⅛
1899-1900	18,150	23,550	41,700	2,23,35,177	2,85,79,168	5,09,14,345	1,230⅞	1,213⅝	1,220⅛
1900-01	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362⅛	1,358¾	1,360⅝
1901-02	24,000	24,000	48,000	3,12,69,402	3,09,84,948	6,22,54,350	1,302¹⁰³⁄₁₂₀	1,291¼	1,296⅝
1902-03	24,000	24,000	48,000	2,76,30,475	2,73,08,507	5,49,38,982	1,151⅛	1,137½	1,144⅜
1903-04	24,000	24,000	48,000	3,50,87,652	3,50,87,943	7,01,75,595	1,461½	1,461²³⁹⁄₂₄₀	1,461¾
1904-05	24,000	24,000	48,000	3,89,29,242	3,72,63,878	7,61,93,120	1,622⅛	1,552½	1,587⅞
1905-06	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462⅜	1,405²⁷⁄₄₀	1,434¼
1906-07	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438²⁹⁄₄₄	1,342²⁹⁄₄₀	1,390⅝
1907-08	24,450	24,450	48,900	3,34,37,750	3,25,92,075	6,60,29,825	1,367¹³⁄₂₄	1,333¹⁄₉₆	1,350²⁹⁄₉₆
1908-09	22,950	22,950	45,900	3,29,12,393	3,06,04,282	6,35,16,675	1,432⁶⁵⁄₁₀₃	1,332¹⁹⁄₄₃	1,383¹⁷⁄₉₆

* The figures for the years thus marked are averages : for the figures for each of the years, see the 14th issue of the Finance and Revenue Accounts, Part III

† No information

No. 5

AVERAGE PRICE (in rupees) per CHEST of BIHÁR and BENARES OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1891 to 1908

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1891			1892			1893		
Number of chests sold	57,000			51,426			43,704		
January	1,041 6 2	1,014 3 –	1,027 1 2	1,063 – 4	1,016 1 10	1,038 8 5	1,247 2 3	1,260 9 1	1,253 7 5
February	1,040 – 6	991 2 10	1,014 5 1	1,085 13 6	1,058 8 2	1,071 9 1	1,254 11 1	1,282 8 1	1,267 12 8
March	1,022 3 4	982 2 6	1,001 2 1	1,201 8 8	1,170 4 3	1,185 3 4	1,316 – 5	1,334 3 7	1,324 9 6
April	1,033 12 7	989 10 4	1,010 8 11	1,111 14 9	1,065 8 2	1,087 10 11	1,242 3 1	1,235 10 –	1,239 1 7
May	1,044 13 4	1,026 – 3	1,034 14 10	1,160 4 1	1,099 4 1	1,128 6 4	1,182 14 5	1,146 2 4	1,165 9 6
June	1,072 6 11	1,067 2 10	1,069 10 8	1,215 – 4	1,145 11 –	1,178 13 –	1,200 5 1	1,172 12 9	1,187 5 9
July	1,070 3 6	1,044 – 11	1,056 7 2	1,271 1 10	1,254 14 1	1,262 10 2	988 15 9	951 2 2	971 2 7
August	1,061 13 9	1,029 9 3	1,044 13 11	1,264 3 1	1,269 15 3	1,267 3 3	1,108 9 9	1,208 – 3	1,155 6 8
September	1,070 4 7	1,030 14 10	1,049 9 2	1,320 4 10	1,357 13 11	1,339 14 9	1,039 15 9	1,059 9 5	1,049 3 6
October	1,081 14 2	1,030 8 –	1,054 13 5	1,359 8 9	1,403 2 4	1,380 1 3	1,084 4 4	1,096 1 –	1,089 13 2
November	1,079 1 –	1,011 4 11	1,043 6 5	1,288 11 6	1,283 12 2	1,286 6 2	1,063 2 6	1,086 15 11	1,074 6 1
December	1,069 2 3	1,012 10 8	1,039 6 8	1,255 8 –	1,227 1 1	1,242 1 9	1,069 13 11	1,085 11 2	1,077 5 2
Average price for the year	1,057 4 2	1,019 1 10	1,037 2 11½	1,216 6 7⅔	1,196 — 0⅔	1,205 11 4 5/12	1,149 13 6⅓	1,159 15 1¼	1,154 9 7 7/12
	1894			1895			1896		
Number of chests sold	41,040			37,260			39,000		
January	1,104 3 7	1,100 11 8	1,102 8 6	1,550 – –	1,498 5 8	1,523 7 6	1,326 – 11	1,294 7 4	1,310 4 2
February	1,101 13 2	1,101 15 4	1,101 14 3	1,563 1 3	1,518 3 1	1,540 – 4	1,426 3 8	1,412 8 10	1,419 6 3
March	1,076 10 –	1,113 15 4	1,094 11 9	1,370 3 5	1,286 12 1	1,327 5 5	1,383 8 4	1,370 7 1	1,376 15 9
April	1,078 1 9	1,101 8 6	1,089 7 7	1,361 3 10	1,310 12 –	1,335 4 10	1,381 4 5	1,381 12 9	1,381 8 7
May	1,196 – 1	1,203 4 7	1,199 8 7	1,443 6 10	1,388 12 11	1,415 5 11	1,313 5 4	1,316 12 9	1,315 1 1
June	1,211 2 8	1,196 11 4	1,204 2 5	1,473 10 6	1,495 3 9	1,484 11 10	1,251 7 1	1,249 12 –	1,250 9 7
July	1,308 1 1	1,294 3 4	1,301 5 6	1,389 6 8	1,387 1 7	1,388 3 7	1,305 7 4	1,329 15 9	1,317 11 6
August	1,405 7 –	1,400 10 9	1,403 2 –	1,352 4 9	1,312 3 4	1,331 11 3	1,305 2 2	1,329 8 1	1,317 5 2
September	1,327 – 2	1,315 2 1	1,321 3 11	1,345 4 9	1,318 8 8	1,331 8 10	1,282 12 3	1,331 15 –	1,307 5 7
October	1,357 3 2	1,365 1 6	1,361 4 1	1,388 12 1	1,392 – 7	1,390 7 1	1,302 11 –	1,335 7 9	1,319 1 5
November	1,384 9 6	1,356 3 9	1,370 – 3	1,491 14 11	1,495 12 11	1,493 14 9	1,238 5 2	1,266 8 1	1,252 6 7
December	1,494 1 1	1,466 13 4	1,480 1 3	1,419 5 4	1,396 2 9	1,407 7 –	1,185 – 9	1,165 15 –	1,175 7 10
Average price for the year	1,253 11 0⅗	1,251 5 9½	1,252 7 2 1/12	1,429 – 10⅓	1,399 15 11⅓	1,414 2 0½	1,308 7 0 5/12	1,315 6 10 5/12	1,311 14 11½
	1897			1898			1899		
Number of chests sold	39,000			39,000			40,800		
January	1,096 11 6	1,080 15 3	1,088 13 4	1,056 1 11	1,031 8 10	1,043 13 4	1,141 1 1	1,119 4 1	1,128 8 11
February	1,120 1 11	1,134 13 6	1,127 7 9	996 13 8	983 8 1	990 2 11	1,154 5 6	1,164 9 7	1,160 3 7
March	1,069 7 7	1,072 15 9	1,071 3 8	955 4 8	941 9 7	948 7 1	1,160 — 8	1,141 6 11	1,149 5 11
April	1,031 – 8	1,027 12 –	1,029 6 4	940 4 11	938 15 –	939 9 11	1,169 3 7	1,191 3 8	1,181 13 6
May	1,056 1 2	1,066 1 11	1,061 1 7	920 3 5	926 10 9	923 7 1	1,052 6 —	1,024 3 —	1,036 3 4
June	1,044 14 –	1,046 6 10	1,045 10 5	920 14 3	937 6 10	929 2 7	1,069 13 9	1,080 10 3	1,076 — 8
July	1,130 2 5	1,123 7 10	1,126 13 2	991 7 7	959 8 1	975 7 10	1,150 9 4	1,151 14 11	1,151 5 9
August	1,053 3 2	1,055 7 10	1,054 5 6	1,035 1 2	1,007 2 2	1,021 1 8	1,206 — 9	1,182 9 7	1,192 9 7
September	978 1 11	974 6 7	976 4 3	1,098 6 1	1,061 6 4	1,079 14 3	1,195 8 6	1,154 12 11	1,172 2 9
October	...	...	...	1,091 12 –	1,055 – –	1,073 6 –	1,225 1 11	1,140 9 5	1,176 10 2
November	982 2 5	992 – –	987 1 2	1,134 2 2	1,134 15 3	1,134 8 8	1,275 2 2	1,249 2 —	1,260 3 6
December	1,036 14 9	1,044 8 8	1,040 11 8	1,138 1 8	1,138 6 10	1,138 4 3	1,258 2 2	1,204 4 8	1,227 4 1
Average price for the year	1,054 7 1	1,056 4 5	1,055 5 9	1,023 3 6	1,009 10 10	1,016 7 2	1,171 7 3	1,147 1 —	1,159 5 1

No. 5—*continued*

AVERAGE PRICE (in rupees) per CHEST of BIHAR and BENARES OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1891 to 1908—continued

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1900			1901			1902		
Number of chests sold	44,400			48,000			48,000		
January	1,280 14 9	1,305 2 7	1,294 — 5	1,305 15 —	1,306 8 4	1,306 3 8	1,232 15 7	1,237 11 7	1,235 5 7
February	1,374 15 9	1,410 4 2	1,394 — 10	1,329 1 9	1,365 7 2	1,347 4 6	1,220 2 —	1,229 15 —	1,225 — 6
March	1,439 8 8	1,454 3 1	1,447 7 4	1,360 15 2	1,394 7 7	1,377 11 4	1,216 — 4	1,224 1 7	1,220 1 —
April	1,321 8 5	1,220 6 2	1,266 13 8	1,322 5 9	1,345 9 7	1,333 15 8	1,183 1 4	1,173 4 4	1,178 2 10
May	1,230 4 11	1,258 — 2	1,245 4 6	1,372 15 7	1,375 1 4	1,374 — 6	1,083 — 2	1,066 11 —	1,074 13 7
June	1,416 12 —	1,423 10 2	1,420 7 6	1,362 1 4	1,366 — 7	1,364 1 —	1,108 4 —	1,108 — 2	1,108 2 1
July	1,354 1 10	1,316 5 2	1,333 11 —	1,364 8 7	1,332 15 4	1,348 12 —	1,087 1 2	1,114 5 9	1,100 11 6
August	1,370 2 4	1,344 13 9	1,356 7 8	1,350 7 7	1,304 4 4	1,327 6 —	1,155 5 —	1,125 3 2	1,140 4 1
September	1,420 7 —	1,414 5 —	1,417 2 —	1,319 1 7	1,287 14 —	1,303 7 9	1,141 5 2	1,122 12 9	1,132 1 —
October	1,454 15 —	1,445 10 9	1,449 14 11	1,295 5 9	1,265 — 7	1,280 3 2	1,146 6 4	1,125 3 9	1,135 13 1
November	1,427 11 —	1,445 2 —	1,437 1 10	1,278 6 2	1,259 — 4	1,268 11 3	1,173 8 2	1,165 3 —	1,169 5 7
December	1,379 4 11	1,369 10 2	1,374 1 3	1,300 4 4	1,264 13 2	1,282 8 9	1,132 — 2	1,125 2 —	1,128 9 1
Average price for the year	1,372 8 9	1,367 4 9	1,369 11 5	1,330 2 1	1,322 4 2	1,326 3 1	1,156 9 6	1,151 7 6	1,154 — 6

	1903			1904			1905		
Number of chests sold	48,000			48,000			48,000		
January	1,161 9 2	1,137 15 2	1,149 12 2	1,618 1 7	1,635 — 4	1,626 9 —	1,605 — —	1,545 — 4	1,575 — 2
February	1,169 7 —	1,140 — 2	1,154 11 7	1,763 7 —	1,766 9 2	1,765 — 1	1,685 8 4	1,555 11 7	1,620 10 —
March	1,274 3 9	1,250 6 4	1,262 5 1	1,715 1 4	1,680 — —	1,697 8 8	1,609 11 —	1,494 11 9	1,552 3 4
April	1,253 10 2	1,227 — —	1,240 5 1	1,745 5 6	1,735 — —	1,740 2 9	1,550 — —	1,448 7 7	1,499 3 9
May	1,255 11 —	1,256 1 5	1,255 14 3	1,749 3 —	1,695 — 9	1,722 1 10	1,560 — —	1,499 6 2	1,529 11 1
June	1,249 6 —	1,285 2 4	1,267 4 2	1,629 9 7	1,453 10 2	1,541 9 10	1,554 — 7	1,512 6 7	1,533 3 7
July	1,301 12 —	1,292 8 2	1,297 2 1	1,697 3 —	1,679 5 —	1,688 4 —	1,562 8 —	1,477 10 9	1,520 1 4
August	1,365 1 —	1,412 2 9	1,388 9 10	1,600 — —	1,550 — —	1,575 — —	1,548 4 1	1,509 14 3	1,329 1 2
September	1,558 15 7	1,575 3 9	1,567 1 8	1,519 2 2	1,438 7 9	1,478 13 —	1,457 — 9	1,424 15 9	1,441 — 3
October	1,456 14 7	1,436 15 7	1,446 15 1	1,458 2 —	1,384 14 7	1,421 8 3	1,397 — 4	1,370 — —	1,383 8 2
November	1,504 1 —	1,493 10 7	1,498 13 9	1,613 15 9	1,560 — 7	1,587 — 2	1,410 — —	1,376 — 9	1,393 — 4
December	1,501 13 7	1,483 7 2	1,492 10 4	1,551 13 4	1,540 — —	1,545 14 2	1,420 — 9	1,385 — —	1,402 8 4
Average price for the year	1,337 11 5	1,332 8 9	1,335 2 1	1,638 6 8	1,593 2 8	1,615 12 8	1,530 5 6	1,466 9 10	1,498 4 4

	1906			1907			1908		
Number of chests sold	52,800			48,900			45,900		
January	1,430 — —	1,380 — —	1,405 — —	1,450 — —	1,296 2 2	1,373 1 1	1,285 — —	1,250 — —	1,267 8 —
February	1,377 3 5	1,309 7 7	1,343 5 6	1,409 1 9	1,319 7 1	1,364 4 5	1,365 — 4	1,327 3 3	1,346 1 10
March	1,307 5 9	1,208 10 8	1,258 — 3	1,528 2 2	1,494 15 3	1,511 8 8	1,386 13 8	1,360 — —	1,373 6 10
April	1,340 — —	1,216 2 4	1,278 1 2	1,481 13 9	1,431 6 10	1,456 10 4	1,457 8 4	1,394 11 —	1,426 1 8
May	1,334 12 6	1,210 — 4	1,272 6 5	1,442 12 2	1,380 6 6	1,411 9 4	1,550 — —	1,453 2 —	1,501 9 —
June	1,331 — 8	1,257 2 10	1,294 1 9	1,445 — 2	1,410 — —	1,427 8 1	1,480 — —	1,354 14 4	1,417 7 2
July	1,365 — —	1,235 — 10	1,300 — 5	1,332 3 —	1,326 15 7	1,329 9 3	1,440 — —	1,315 — —	1,377 8 —
August	1,500 — 4	1,450 2 8	1,475 1 6	1,325 — —	1,301 15 8	1,313 7 10	1,405 — —	1,297 10 2	1,351 5 1
September	1,450 — —	1,330 — —	1,390 — —	1,312 8 2	1,268 — 2	1,290 4 2	1,375 — —	1,283 5 6	1,329 2 9
October	1,451 1 5	1,365 — —	1,408 — 8	1,356 9 —	1,331 8 4	1,344 — 8	1,556 — 8	1,420 — —	1,488 — 4
November	1,550 4 —	1,476 — 4	1,513 2 2	1,365 — —	1,315 — 4	1,340 — 2	1,495 — —	1,380 — —	1,437 8 —
December	1,553 13 9	1,465 — —	1,509 6 10	1,285 — 4	1,269 11 9	1,277 6 1	1,400 4 1	1,265 — —	1,332 10 —
Average price for the year	1,415 14 2	1,325 3 7	1,370 8 11	1,394 6 10	1,345 7 6	1,369 15 2	1,432 15 7	1,341 11 10	1,387 5 9

No. 6.

Area of Cultivation, Total Production and Production per Bigha in the Bihar and Benares Agencies in each year of growth and manufacture from 1st September 1848 to 31st August 1909.

No. 6

AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA, in the BIHAR and from 1st September

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Bihár	Benares	Total	Bihár		Benares		Total		Bihár	Benares	Total
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1848-49	11	8	19	280,221	175,138	107,823	67,389	388,044	242,527	45,394	17,600	62,994
1849-50	11	8	19	266,390	166,494	107,226	67,016	373,616	233,510	42,584	18,351	60,935
1850-51	11	8	19	293,945	183,716	118,228	73,892	412,173	257,608	43,268	17,785	61,053
1851-52	11	7	18	322,481	201,550	137,841	86,151	460,322	287,701	48,159	22,439	70,598
1852-53	11	7	18	384,586	240,366	161,445	100,903	546,031	341,269	63,012	24,445	87,457
1853-54	11	7	18	428,332	267,708	187,925	117,453	616,257	385,161	68,017	28,261	96,278
1854-55	11	7	18	411,287	257,054	184,424	115,265	595,711	372,319	57,934	20,862	78,796
1855-56	11	7	18	406,400	254,000	176,448	110,280	582,848	364,280	56,223	22,672	78,895
1856-57	11	7	18	380,906	238,066	162,991	101,870	543,897	339,936	41,662	18,313	59,975
1857-58	11	7	18	344,655	215,409	56,078	35,049	400,733	250,458	47,438	7,429	54,867
1858-59	11	7	18	341,502	213,439	126,144	78,840	467,646	292,279	30,437	10,892	41,329
1859-60	11	7	18	312,707	195,442	121,801	76,125	434,508	271,567	29,212	12,018	41,230
1860-61	11	8	19	281,126	175,704	154,211	96,382	435,337	272,086	33,522	24,646	58,168
1861-62	11	10	21	398,251	248,907	222,914	139,321	621,165	388,228	45,533	29,511	75,044
1862-63	11	10	21	425,353	265,846	287,000	179,375	712,353	445,221	54,664	38,919	93,583
1863-64	11	10	21	450,552	281,594	358,107	223,814	808,659	505,408	67,974	51,543	119,517
1864-65	11	10	21	417,345	260,841	347,840	217,400	765,185	478,241	47,017	39,259	86,276
1865-66	11	7	18	410,505	256,566	227,325	12,078	637,830	398,644	50,324	31,003	81,327
1866-67	11	7	18	444,530	277,832	257,546	160,966	702,076	438,798	58,222	34,914	93,136
1867-68	11	7	18	461,675	288,547	263,379	164,612	725,054	453,159	50,949	32,801	83,750
1868-69	11	7	18	406,555	254,097	282,826	176,766	689,381	430,863	48,111	37,908	86,019
1869-70	12	9	21	468,580	292,863	307,446	192,153	776,026	485,016	62,408	36,716	99,124
1870-71	12	11	23	487,550	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1871-72	12	11	23	497,801	311,126	358,923	224,326	856,724	535,452	51,913	29,518	81,431
1872-73	12	9	21	471,780	294,863	342,705	214,190	814,485	509,053	54,846	33,258	88,104
1873-74	12	9	21	410,278	256,424	319,432	199,645	729,710	456,069	60,861	43,000	103,861
1874-75	12	9	21	510,313	318,946	359,353	224,595	869,666	543,541	58,977	39,201	98,178
1875-76	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1876-77	12	9	21	517,377	323,360	372,245	232,653	889,622	556,013	63,694	61,562	125,256
1877-78	11	9	20	405,622	253,513	342,653	214,158	748,275	467,671	34,002	45,381	79,383
1878-79	11	9	20	415,289	259,556	395,820	247,387	811,109	506,943	41,268	56,637	97,905
1879-80	11	9	20	461,086	288,179	438,531	274,082	899,617	562,261	53,594	45,476	99,070
1880-81	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1881-82	11	12	23	460,382	287,738	389,659	243,537	850,041	531,275	49,440	51,449	100,889
1882-83	11	12	23	394,232	246,395	398,952	249,345	793,184	495,740	27,074	42,213	69,287
1883-84	11	12	23	399,518	249,699	409,831	256,144	809,349	505,843	59,560	67,037	126,597
1884-85	11	15	26	433,161	270,726	471,232	294,520	904,393	565,246	55,802	78,002	133,804
1885-86	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1886-87	11	15	26	458,266	286,416	441,018	275,636	899,284	562,052	49,582	57,995	107,577
1887-88	11	15	26	447,759	279,849	410,813	256,758	858,572	536,607	60,192	62,851	123,043
1888-89	11	16	27	405,866	253,666	329,917	206,198	735,783	459,864	32,234	35,500	67,734
1889-90	11	16	27	398,232	248,895	373,862	233,664	772,094	482,559	43,147	52,721	95,868
1890-91	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,726	44,373	83,099
1891-92	11	16	27	375,586	234,741	366,277	228,923	741,863	463,664	31,934	38,490	70,424
1892-93	11	16	27	385,761	241,101	341,028	213,142	726,789	454,243	40,339	42,970	83,309
1893-94	11	16	27	379,714	237,321	353,469	220,881	733,183	458,202	26,116	35,236	61,352
1894-95	11	16	27	370,343	231,464	449,668	281,042	820,011	512,506	32,109	36,949	69,058
1895-96	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1896-97	11	16	27	359,635	224,772	570,251	356,409	929,886	581,181	31,578	53,596	85,174
1897-98	11	20	31	373,075	233,172	501,598	313,499	874,673	546,671	34,397	52,930	84,327
1898-99	11	20	31	368,630	230,393	543,684	339,802	912,314	570,195	31,903	60,519	92,422
1899-1900	11	20	31	370,730	231,706	632,969	395,605	1,003,699	627,311	28,226	73,018	101,244
1900-01	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1901-02	11	20	31	336,122	210,076	610,818	381,761	946,940	591,837	27,197	63,420	90,617
1902-03	11	20	31	332,783	207,989	599,708	374,818	932,491	582,807	36,603	87,694	124,297
1903-04	11	20	31	332,008	207,505	696,522	435,326	1,028,530	642,831	34,503	77,049	111,552
1904-05	11	19	30	333,068	208,167	606,338	378,961	939,406	587,128	35,937	68,031	103,968
1905-06	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1906-07	11	19	30	283,379	177,112	619,957	387,473	903,336	564,585	21,408	71,746	93,154
1907-08	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340
1908-09	8	17	25	165,720	103,575	413,212	258,257	578,932	361,832	16,239	45,564	61,803

NOTE.—(1) The standard bigha in both agencies is five-eighths of an acre
(2) The figures relate to the factory year from November to October, with effect from 1901-02

BENARES AGENCIES, in each year (September to August) of growth and manufacture 1848 to 31st August 1909

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	
									Srs. Chs.	Srs. Chs.	
226⅔	151	377⅔	25,000	10,385	35,385	25,226⅔	10,536	35,762⅔	6 7½	6 6½	1848-49
793½	231	1,024½	23,755	10,664	34,419	24,548½	10,895	35,443½	6 6¼	6 13½	1849-50
1,234⅓	240	1,474⅓	23,013	10,550	33,563	24,247⅓	10,790	35,037⅓	5 14¼	6 0¼	1850-51
633⅓	275	908⅓	26,465	13,000	39,465	27,098⅓	13,275	40,373⅓	5 15½	6 8	1851-52
800	263	1,063	34,275	14,047	48,322	35,075	14,310	49,385	6 8¾	6 0¾	1852-53
1,000	214	1,214	36,546	16,775	53,321	37,546	16,989	54,535	6 5½	6 0¼	1853-54
1,200	232	1,432	32,210½	12,231	44,441½	33,410½	12,463	45,873½	5 10	4 8¼	1854-55
1,350	301	1,651	30,500	13,407	43,907	31,850	13,708	45,558	4 14¾	5 2	1855-56
1,506⅔	171	1,677⅔	22,026	10,667	32,693	23,532⅔	10,838	34,370⅔	4 6	4 —	1856-57
2,400	369	2,769	23,000½	4,175	27,175½	25,400½	4,544	29,944½	5 5½	5 4½	1857-58
1,420½	400	1,820½	15,247	6,120	21,367	16,667½	6,520	23,187½	3 9	3 7¼	1858-59
1,509⅓	389	1,898⅓	14,665	6,762	21,427	16,174⅓	7,151	23,325⅓	3 11¾	3 15	1859-60
2,445 7/12	682	3,127 7/12	15,748	13,650	29,398	18,193 7/12	14,332	32,525 7/12	4 12½	6 6¼	1860-61
2,726 7/12	518	3,244 7/12	22,351	17,305	39,656	25,077 7/12	17,823	42,900 7/12	4 9	5 4½	1861-62
2,551 7/12	412	2,963 7/12	27,387	22,340	49,727	29,938 7/12	22,752	52,690 7/12	6 1½	5 6¾	1862-63
2,124	362	2,486	35,038	29,231	64,269	37,162	29,593	66,755	6 —	5 11¾	1863-64
1,591	668	2,259	24,762	23,023	47,785	26,353	23,691	50,044	4 8	4 8¼	1864-65
3,756	384	4,140	23,901	17,000	40,901	27,657	17,384	45,041	4 14¼	5 12¾	1865-66
3,842	900	4,742	28,475	20,420	48,895	32,317	21,320	53,637	5 3¾	5 6¾	1866-67
3,304⅕	757	4,061⅕	25,110	18,500	43,610	28,414⅕	19,257	47,671⅕	4 6¾	4 1⅝	1867-68
1,393½	553	1,946½	25,244	21,650⅖	46,894	26,637½	22,203⅖	48,840 9/10	4 11¾	5 5¾	1868-69
2,066½	579 5/12	2,645 1/12	32,900	21,172 7/10	54,072 7/10	34,966½	21,751 7/12 0	56,718 1/12 0	5 5¾	4 12½	1869-70
2,451 5/12	529¾	2,981¼	22,981	18,000⅕	40,981⅕	25,432 5/12	18,529 1/30	43,962 1/30	3 12	3 10¾	1870-71
2,705 1/12	662 11/12	3,368	26,182	16,793	42,975	28,887 1/12	17,455 1/12	46,343	4 2¾	3 4½	1871-72
3,798½	725 7/12	4,523⅛	26,770	19,000	45,770	30,568¼	19,725 7/12	50,293 5/6	4 10½	3 14	1872-73
2,897⅓	512	3,409⅓	30,856	23,860	54,716	33,753⅓	24,372	58,125⅓	5 15	5 6¼	1873-74
3,165⅔	1,207⅔	4,373⅓	29,340	22,414	51,754	32,505⅔	23,621⅔	56,127⅓	4 10	4 5¾	1874-75
2,959 1/12	738⅔	3,697¾	34,957	33,094	68,051	37,916 1/12	33,832⅔	71,748¾	5 13¼	6 5¾	1875-76
3,195 1/12	1,015	4,210 1/12	32,166	35,001	67,167	35,361 1/12	36,016	71,377 1/12	4 14¾	6 9¾	1876-77
3,108¼	722¼	3,830½	18,140	25,000	43,140	21,248¼	25,722¼	46,970½	3 5½	5 4¾	1877-78
2,629⅛	1,456⅜	4,085⅝	29,786	20,175	49,961	32,415⅛	21,631⅜	54,046⅝	3 15½	5 11½	1878-79
3,282 7/12	1,998 1/12	5,280⅛	31,118	21,851	52,969	34,400 1/12	23,849 1/12	58,249⅛	4 10½	4 2¼	1879-80
3,376 11/12	479⅛	3,856 1/12	24,200	25,532	49,732	25,576 11/12	26,011⅛	53,588 1/12	4 8½	4 4¾	1880-81
2,221⅝	1,369⅜	3,591½	26,022	28,017	54,039	28,243⅜	29,386⅜	57,630½	4 4¾	5 4½	1881-82
741	1,754⅛	2,495⅛	16,090	22,124	38,214	16,831	23,878⅛	40,709⅛	2 12	4 3¾	1882-83
1,224⅜	3,385⅝	4,610½	32,850	33,143	65,993	34,074⅜	36,528⅝	70,603½	5 15¼	6 8½	1883-84
2,660⅜	1,645 5/16	4,305 11/16	32,430	32,500	64,930	35,090⅜	34,145 1/16	69,235 11/16	5 2½	6 10	1884-85
1,768⅜	3,794 5/16	5,563 1/16	31,500	33,000	64,500	33,268⅜	36,794 5/16	70,063 1/16	5 4¼	4 15¼	1885-86
620⅜	3,164 17/80	3,785 7/80	29,000	28,500	57,500	29,620⅜	31,664 17/80	61,285 7/80	4 5½	5 4¼	1886-87
2,192 9/20	2,633 7/20	4,825 17/80	35,500	34,000	69,500	37,692 9/20	36,633 7/20	74,325 17/80	5 6	6 2¾	1887-88
1,131⅜	3,025	4,156⅜	17,500	20,805	38,305	18,631⅜	23,830	42,461⅜	3 2¾	4 3¾	1888-89
1,275⅝	2,798⅛	4,074	17,610	27,150	44,760	18,885⅝	29,948⅓	48,834	4 3½	5 10¼	1889-90
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12¾	4 8	1890-91
3,398⅓	2,624 11/20	6,022 33/80	20,846	12,833	33,679	24,244⅓	15,457 11/20	39,701 33/80	3 6¼	4 3¼	1891-92
2,970 33/80	1,639 11/16	2,610⅛	19,927	20,579	40,506	20,897 33/80	22,218 11/16	43,116⅛	4 2¾	5 0¾	1892-93
2,335 11/40	2,881	5,216 11/40	16,785	16,544	33,329	19,120 11/40	19,425	38,545 11/40	2 12	3 15¾	1893-94
2,346	1,410	3,756	18,538	17,415	35,953	20,884	18,825	39,709	3 7⅛	3 4½	1894-95
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 6¼	1895-96
1,409	834	2,243	22,000	23,500	45,500	23,409	24,334	47,743	3 8	3 12¾	1896-97
2,078	783	2,861	18,651	25,424	44,075	20,729	26,207	46,936	3 5¾	4 3½	1897-98
1,739	615	2,354	24,700	27,019	51,719	26,439	27,634	54,073	3 7¼	4 7¼	1898-99
2,446	2,326	4,772	25,650	26,793	52,443	28,096	29,119	57,215	3 —¾	4 9	1899-1900
2,088¼	2,069	4,157¼	21,450	23,007	44,457	23,538¼	25,076	48,614¼	2 13¾	4 2¼	1900-01
2,548½	3,531	6,079½	22,300	22,423	44,723	24,848½	25,954	50,802½	3 3½	4 2½	1901-02
2,336⅓	2,755	5,091⅓	32,500	32,239	64,739	34,836⅓	34,994	69,830⅓	4 6½	5 13⅓	1902-03
2,096	2,682	4,778	25,000	25,000	50,000	27,096	27,682	54,778	4 2½	4 6¾	1903-04
2,327	3,646	5,973	30,500	25,000	55,500	32,827	28,646	61,473	4 5	4 7¾	1904-05
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14¾	1905-06
2,611	3,652	6,263	19,688	18,438	38,126	22,299	22,090	44,389	3 0¼	4 10	1906-07
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	3 12	1907-08
3,242	2,528	5,770	13,125	15,000	28,125	16,367	17,528	33,895	3 14⅜	4 6½	1908-09

No. 7

QUANTITY (chests) of BENGAL OPIUM made in each SEASON, CHARGES thereof, net and average COST per

	NUMBER MANUFACTURED				Price per seer paid to cultivator	Payments to cultivators for raw opium
	Provision	Excise		Total outturn in provision chests		
		Actual	Equivalent in provision chests			
					R A. P.	R
1848-49	35,385	377⅔	410⅝	35,795⅝	3 10 —	90,99,290
1849-50	34,419	1,024½	1,099⅞	35,518⅝	3 10 —	87,64,970
1850-51	33,563	1,474⅕	1,576⅓	35,139⅕	3 10 —	88,72,270
1851-52	39,465	908⅓	999⅓	40,464⅓	3 8 —	89,02,240
1852-53	48,322	1,063	1,167⅝	49,489⅝	3 8 —	1,22,43,410
1853-54	53,321	1,214	1,330½	54,651½	3 8 —	1,34,76,760
1854-55	44,441½	1,432	1,566⅓	46,807⅚	3 8 —	1,10,25,760
1855-56	43,907	1,651	1,808⅝	45,715⅝	3 4 —	1,02,56,300
1856-57	32,693	1,677⅜	1,831⅞	34,524⅞	3 4 —	77,96,810
1857-58	27,175½	2,769	3,027½	30,202⅝	3 4 —	71,32,700
1858-59	21,367	1,820½	1,997¼	23,364¼	3 4 —	53,72,820
1859-60	21,427	1,898⅓	2,036⅙	23,463⅙	3 8 —	58,29,200
1860-61	29,398	3,127⅞	3,356⅝	32,754⅝	4 — —	93,06,760
1861-62	39,656	3,244⅞	3,468⅝	43,124⅝	5 — —	1,60,10,050
1862-63	49,727	2,963⅞	3,162½	52,889½	5 — —	1,87,16,670
1863-64	64,269	2,486	2,654½	66,923½	5 — —	2,39,03,270
1864-65	47,785	2,259	2,438⅓	50,223⅓	5 — —	1,72,55,260
1865-66	40,901	4,140	4,403⅝	45,304⅝	4 8 —	1,46,38,730
1866-67	48,895	4,742	5,079⅓	53,974⅓	4 8 —	1,67,64,400
1867-68	43,610	4,061⅙	4,350½	47,960½	4 8 —	1,50,74,860
1868-69	46,894⅖	1,946½	2,098½	48,992Ⅸ	4 8 —	1,54,83,470
1869-70	54,072⅞	2,645¼	2,840	56,912⅞	4 8 —	1,78,42,350
1870-71	40,981⅓	2,981⅙	3,190⅞	44,171⅞	4 8 —	1,38,13,420
1871-72	42,975	3,368	3,609⅞	46,584⅞	5 — —	1,62,86,180
1872-73	45,770	4,523⅝	4,835⅓	50,605⅓	5 — —	1,76,20,850
1873-74	54,716	3,409⅛	3,642½	58,358½	5 — —	2,07,73,080
1874-75	51,754	4,373⅓	4,711½	56,465½	5 — —	1,96,35,830
1875-76	68,051	3,697¾	3,963¼	72,014¼	5 — —	2,57,63,400
1876-77	67,167	4,210½	4,524⅞	71,691⅞	5 — —	2,50,51,200
1877-78	43,140	3,830½	4,102	47,242	4 8 —	1,42,88,940
1878-79	49,961	4,085⅝	4,428⅝	54,389⅝	4 8 —	1,76,22,900
1879-80	52,969	5,280⅛	5,731½	58,700⅛	4 8 —	1,78,32,600
1880-81	49,732	3,856½	4,111	53,843	5 — — Bihár 4 8 — Benares	1,80,49,480
1881-82	54,039	3,591½	3,899½	57,938½	5 — —	2,01,77,800
1882-83	38,214	2,495⅓	2,770½	40,984½	5 — —	1,38,57,400
1883-84	65,993	4,610½	5,127	71,120	5 — —	2,53,19,400
1884-85	64,930	4,305¹³⁄₁₅	4,674	69,604	5 — —	2,67,60,600
1885-86	64,500	5,563½	6,165	70,665	5 — —	2,43,00,000
1886-87	57,500	3,785⅞	4,238	61,738	5 — —	2,15,15,400
1887-88	69,500	4,825¹⁷⁄₂₀	5,298	74,798	5 — —	2,46,08,600
1888-89	38,305	4,156⅜	4,620	42,925	5 — —	1,35,46,400
1889-90	44,760	4,074	4,515	49,275	5 — —	1,91,73,500
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770
1891-92	33,679	6,022⁵³⁄₆₀	6,562	40,241	5 — —	1,40,82,450
1892-93	40,506	2,610⅛	2,892½	43,398½	5 — —	1,66,38,620
1893-94	33,329	5,216¹¹⁄₂₀	5,640	38,969	5 — —	1,22,41,970
1894-95	35,953	3,756	4,061	40,014	6 — —	1,67,10,290
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1896-97	45,500	2,243	2,612	48,112	6 — —	2,04,37,010
1897-98	44,075	2,861	2,985	47,060	6 — —	2,02,15,360
1898-99	51,719	2,354	2,677	54,396	6 — —	2,21,77,860
1899-1900	52,443	4,772	4,783	57,226	6 — —	2,42,90,381
1900-01	44,457	4,157¼	4,517	48,974	6 — —	2,13,65,976
1901-02	44,723	6,079½	6,635½	51,358½	6 — —	2,17,43,955
1902-03	64,739	5,091⅓	5,544¼	70,283½	6 — —	3,62,73,999
1903-04	50,000	4,778	5,197½	55,197½	6 — —	3,03,71,212
1904-05	55,500	5,973	6,531	62,031	6 — —	3,08,27,904
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,895	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,70,618
1908-09	28,125	5,770	6,171	34,296	6 — —	1,81,15,259

CHEST of PROVISION OPIUM, and average of WEIGHT to each CHEST for each SEASON from 1848-49 to 1908-09

Manufacturing and Agency Charges			Total charges of all kinds	Net cost of the total outturn of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	Total					
₹	₹	₹	₹	₹	₹	*Mde.*	
8,22,680	73,250	8,95,930	99,95,220	290	..	1·72	1848-49
8,72,210	71,970	9,44,180	97,09,150	290	..	1·7	1849-50
7,39,330	72,770	8,12,100	96,84,370	280	..	1·72	1850-51
8,42,930	88,310	9,31,240	98,33,480	280	..	1·72	1851-52
9,56,460	92,540	10,49,000	1,32,92,410	280	..	1·75	1852-53
8,91,030	1,00,760	9,91,790	1,44,68,550	270	..	1·75	1853-54
8,61,250	1,12,360	9,73,610	1,19,99,370	270	..	1·7	1854-55
7,11,750	1,08,150	8,19,900	1,10,76,200	250	..	1·7	1855-56
7,20,860	84,230	8,05,090	86,01,900	270	..	1·72	1856-57
6,03,070	1,17,030	7,20,100	78,52,800	280	..	1·75	1857-58
6,27,210	1,15,710	7,42,920	61,15,740	290	..	1·75	1858-59
6,70,560	1,13,760	7,84,320	66,13,520	300	..	1·72	1859-60
9,65,580	92,800	10,58,380	1,03,65,140	330	..	1·75	1860-61
10,06,780	1,00,990	11,07,770	1,61,17,820	390	..	1·75	1861-62
12,39,190	1,09,680	13,48,870	2,00,65,540	390	..	1·75	1862-63
16,75,420	1,21,760	17,97,180	2,57,00,450	390	..	1·75	1863-64
17,87,070	35,990	18,23,060	1,90,78,320	390	..	1·72	1864-65
12,20,370	47,580	12,67,950	1,59,06,680	370	..	1·75	1865-66
11,16,080	41,510	11,57,590	1,79,21,990	340	..	1·72	1866-67
11,45,030	59,480	12,04,510	1,62,79,370	350	..	1·72	1867-68
12,37,220	48,740	12,85,960	1,67,69,430	360	..	1·75	1868-69
14,04,700	38,430	14,43,130	1,92,85,480	350	370	1·72	1869-70
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1·72	1870-71
12,88,990	24,950	13,13,940	1,76,00,120	390	415	1·72	1871-72
12,62,220	23,110	12,85,330	1,89,06,180	393	416	1·72	1872-73
14,08,570	25,340	14,33,910	2,22,06,990	390	408	1·72	1873-74
14,75,370	34,630	15,10,000	2,11,45,830	390	413	1·75	1874-75
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1·75	1875-76
12,00,500	41,270	12,41,770	2,62,92,970	380	411	1·72	1876-77
18,31,150	44,820	18,75,970	1,61,64,910	340	407	1·72	1877-78
19,85,970	40,200	20,26,170	1,96,49,070	300	379	1·42	1878-79
21,18,720	45,280	21,64,000	1,99,96,600	330	378	1·6	1879-80
20,68,680	40,400	21,09,080	2,01,58,560	370	385	1·72	1880-81
22,17,670	32,470	22,50,140	2,24,27,940	390	417	1·72	1881-82
20,33,370	46,850	20,80,220	1,59,37,620	380	426	1·65	1882-83
26,45,890	51,610	26,97,500	2,80,16,900	380	412	1·67	1883-84
28,29,890	27,560	28,48,450	2,96,09,060	370	417	1·62	1884-85
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1·75	1885-86
23,64,110	35,900	24,00,010	2,39,15,410	360	419	1·6	1886-87
25,53,010	30,920	25,83,930	2,71,92,530	370	420	1·62	1887-88
21,23,050	34,750	21,57,800	1,57,04,200	410	424	1·75	1888-89
22,85,430	31,610	23,17,040	2,14,90,540	430	436	1·87	1889-90
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1·65	1890-91
16,88,570	24,640	17,13,210	1,57,96,660	370	440	1·47	1891-92
14,60,960	28,420	14,89,380	1,81,28,000	390	414	1·72	1892-93
15,18,580	19,580	15,38,160	1,37,80,130	330	425	1·77	1893-94
19,45,110	21,840	19,66,950	1,86,77,240	460	497	1·7	1894-95
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1·77	1895-96
18,34,260	24,730	18,58,990	2,22,96,000	460	508	1·8	1896-97
18,38,610	22,560	18,61,170	2,20,76,530	470	508	1·8	1897-98
19,46,390	19,500	19,65,890	2,41,43,750	440	496	1·7	1898-99
20,51,145	17,251	20,68,396	2,63,58,777	460	492*	1·8	1899-1900
21,49,669	19,023	21,68,692	2,35,34,668	480	505	1·8	1900-01
22,28,647	19,562	22,48,209	2,39,92,164	467	507	1·8	1901-02
21,06,950	21,896	21,28,846	3,84,02,845	546	485	1·8	1902-03
26,44,746	22,655	26,67,401	3,30,36,613	598	514	1·8	1903-04
25,02,088	23,294	25,25,382	3,33,53,286	538	503	1·8	1904-05
25,26,803	23,833	25,50,636	3,33,82,873	608	510	1·7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1·7	1906-07
22,06,793	26,994	22,33,787	2,68,04,405	515	503	1·7	1907-08
18,87,576	23,178	19,10,754	2,00,26,013	584	†	1·74	1908-09

* Figures for the years previous to 1899-1900 represent the average cost per chest of provision opium sold during the year and those for 1899-1900 and subsequent years the average cost per chest of provision opium manufactured during the year.

† Information not received

No. 8

ALL CHARGES (in rupees) on account of BENGAL OPIUM in each official year from 1881-82 to 1908-09

	Establishment and Contingencies		Payments to Cultivators		Manufacturing Charges	Miscellaneous	Total
	Bihár	Benares	Bihár	Benares	Bihár and Benares	Bihár and Benares	Bihár and Benares
1881-82	4,69,990	7,23,420	99,91,040	81,43,460	11,78,880	47,510	2,05,54,300
1882-83	4,78,650	7,14,210	92,72,970	1,03,16,210	19,71,210	56,100	2,28,09,350
1883-84	4,41,570	7,47,190	61,47,810	85,80,750	24,89,260	1,18,210	1,85,24,790
1884-85	5,19,460	7,68,940	1,19,05,140	1,36,56,390	27,15,510	63,850	2,96,29,290
1885-86	5,18,320	7,81,600	1,09,97,080	1,57,10,520	24,41,220	87,480	3,05,36,220
1886-87	5,12,550	7,47,130	1,17,32,670	1,21,24,140	20,74,510	61,000	2,72,52,000
1887-88	5,04,400	7,56,460	1,00,90,970	1,15,09,650	13,04,880	41,460	2,42,07,820
1888-89	5,43,120	7,23,580	1,12,59,250	1,20,44,030	13,28,000	41,530	2,59,39,510
1889-90	4,74,960	6,97,040	63,32,030	73,81,620	10,73,070	52,270	1,60,19,990
1890-91	5,08,920	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,330
1891-92	4,80,620	7,19,790	75,34,600	87,61,720	10,47,890	34,500	1,85,79,120
1892-93	4,68,120	7,11,040	63,78,410	75,07,410	8,86,130	35,510	1,59,86,620
1893-94	4,75,110	7,12,170	79,92,640	85,77,450	9,25,830	44,390	1,87,27,590
1894-95	4,43,680	7,40,820	52,58,780	77,47,690	18,83,310	47,920	1,61,22,200
1895-96	4,61,700	7,77,140	75,80,590	93,80,400	24,21,300	29,620	2,06,50,750
1896-97	5,04,130	8,03,330	84,70,100	1,28,63,600	21,47,580	39,390	2,48,28,130
1897-98	4,98,470	8,36,710	78,27,090	1,25,88,320	20,40,830	51,520	2,38,42,940
1898-99	5,16,830	8,73,480	75,89,400	1,27,17,010	19,52,190	42,720	2,36,91,630
1899-1900	5,24,044	9,08,830	72,57,470	1,51,34,360	19,97,348	47,341	2,58,69,393
1900-01	5,51,494	8,60,569	64,24,520	1,74,99,070	13,69,106	45,588	2,67,50,347
1901-02	5,44,600	8,37,037	57,18,100	1,55,27,960	14,16,123	48,587	2,40,92,407
1902-03	5,37,551	8,64,864	66,90,430	1,51,57,880	13,46,662	88,586	2,46,85,973
1903-04	5,58,624	8,87,106	86,99,610	2,15,36,860	15,90,492	76,655	3,33,49,347
1904-05	6,11,532	8,82,348	81,23,170	1,79,87,810	18,03,822	57,944	2,94,66,626
1905-06	5,86,362	8,98,521	84,68,310	1,65,56,530	17,83,364	50,248	2,83,43,335
1906-07	5,89,854	8,99,264	60,10,680	1,92,41,050	18,56,667	51,313	2,86,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,03,400	16,32,240	53,125	2,49,92,207
1908-09	4,71,615	8,62,221	38,87,930	1,18,27,240	14,04,443	40,053	1,84,93,502

Note.—This table gives the details which make up the total charges entered in table No. 1. They are for the official year and therefor do not exactly correspond with the figures in the preceding table, No. 7, which are for the opium year

No. 9

TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in the CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, in each official year from 1830-31 to 1908-09

	Central India Agency	Ahmadabad	Ajmer	Total	Rate of duty per chest: C. I. and Ahmadabad	Rate of duty per chest: Ajmer
1830-31	8,23,020	--	--	8,23,020	175	--
1831-32	18,60,600	--	--	18,60,600	175	--
1832-33	15,21,450	--	--	15,21,450	175	--
1833-34	17,85,350	--	--	17,85,350	175	--
1834-35	12,20,970	--	--	12,20,970	175	--
1835-36	16,96,000	--	--	16,96,000	125	--
1836-37	25,01,870	--	--	25,01,870	125	--
1837-38	15,03,620	--	--	15,03,620	125	--
1838-39	24,68,120	--	--	24,68,120	125	--
1839-40	2,68,870	--	--	2,68,870	125	--
1840-41	20,96,620	--	--	20,96,620	125	--
1841-42	18,35,120	--	--	18,35,120	125	--
1842-43	48,67,400	--	--	48,67,400	200	--
1843-44	27,12,600	--	--	27,12,600	200	--
1844-45	41,32,000	--	--	41,32,000	200	--
1845-46	37,90,500	--	--	37,90,500	300	--
1846-47	50,58,900	--	--	50,58,900	300	--
1847-48	40,67,000	--	--	40,67,000	300 / 400	--
1848-49	80,52,800	--	--	80,52,800	400	--
1849-50	69,05,600	--	--	69,05,600	400	--
1850-51	78,42,400	--	--	78,42,400	400	--
1851-52	1,05,57,200	--	--	1,05,57,200	400	--
1852-53	1,13,08,400	--	--	1,13,08,400	400	--
1853-54	98,68,800	--	--	98,68,800	400	--
1854-55	1,01,45,600	--	--	1,01,45,600	400	--
1855-56	1,06,56,000	--	--	1,06,56,000	400	--
1856-57	1,16,85,000	--	--	1,16,85,000	400	--
1857-58	1,58,67,600	--	--	1,58,67,600	400	--
1858-59	1,38,99,200	6,51,600	--	1,45,50,800	400	--
1859-60	1,45,95,900	12,08,000	--	1,58,03,900	400 / 500	--
1860-61	2,37,03,200	16,41,800	--	2,53,45,000	500 / 600	--
1861-62	2,17,07,700	19,97,500	--	2,37,05,200	600 / 700	--
1862-63	2,92,63,700	26,15,300	--	3,18,79,000	700 / 600	--
1863-64	1,40,10,600	13,94,400	--	1,54,05,000	600	--
1864-65	1,91,59,200	4,14,000	--	1,95,73,200	600	--
1865-66	2,05,15,800	11,56,200	--	2,16,72,000	600	--
1866-67 (11 months)	1,75,56,000	7,99,200	--	1,83,55,200	600	--
1867-68	2,16,60,600	17,99,400	--	2,34,60,000	600	--
1868-69	1,78,72,200	7,11,000	--	1,85,83,200	600	--
1869-70	2,14,96,800	21,25,800	--	2,36,22,600	600	--
1870-71	2,25,64,800	11,38,800	--	2,37,03,600	600	--
1871-72	2,25,54,600	6,97,800	--	2,32,52,400	600	--
1872-73	2,56,12,800	7,89,000	--	2,64,01,800	600	--
1873-74	2,52,67,200	17,07,000	--	2,69,74,200	600	--
1874-75	2,87,89,200	9,47,400	--	2,97,36,600	600	--
1875-76	2,32,51,800	18,30,600	--	2,50,82,400	600	--
1876-77	2,88,10,800	10,60,800	--	2,98,71,600	600	--
1877-78	2,60,77,650	9,40,000	1,15,510	2,71,33,160	600 / 650	-- / 675
1878-79	2,13,83,380	24,51,480	1,42,760	2,39,77,620	650	675
1879-80	3,14,00,600	47,250	3,31,940	3,17,79,790	650 / 700	675 / 725
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725
1881-82	2,24,07,000	--	2,75,500	2,26,82,500	700	725
1882-83	2,37,66,270	8,00,270	2,12,620	2,47,79,160	700 / 650	725 / 675
1883-84	2,51,66,370	5,73,620	1,29,810	2,58,69,800	650	675
1884-85	2,53,58,780	2,27,820	91,800	2,56,78,400	650	675
1885-86	2,53,28,550	--	--	2,53,28,550	650	675
1886-87	2,65,45,350	1,33,620	--	2,66,78,970	650	675
1887-88	2,39,19,350	2,69,750	--	2,41,89,100	650	675
1888-89	1,97,04,750	18,850	9,450	1,97,33,050	650	675
1889-90	1,98,66,600	--	--	1,98,66,600	650	675
1890-91	1,83,42,300	32,500	--	1,83,74,800	650 / 600	675 / 625
1891-92	1,95,01,800	--	--	1,95,01,800	600	625
1892-93	1,71,60,600	--	--	1,71,60,600	600	625
1893-94	1,68,03,300	--	--	1,68,03,300	600	625
1894-95	1,87,54,320	--	--	1,87,54,320	600 / 650	625 / 675
1895-96	1,71,46,030	81,250	--	1,72,27,280	650	675
1896-97	1,41,13,520	--	--	1,41,13,520	650 / 600	675 / 625
1897-98	1,02,65,470	--	--	1,02,65,470	600 / 500	625 / 525
1898-99	1,37,49,250	--	--	1,37,49,250	500	525
1899-1900	1,29,11,250	--	--	1,29,11,250	500	525
1900-01	1,30,03,500	--	--	1,30,03,500	500	525
1901-02	87,93,250	--	--	87,93,250	500	525
1902-03	1,01,72,500	--	--	1,01,72,500	500	525
1903-04	1,33,68,750	--	--	1,33,68,750	500	525
1904-05	1,15,66,075	6,18,475	--	1,21,84,550	500 / 600	525 / 625
1905-06	87,59,100	8,39,700	--	95,98,800	600	625
1906-07	78,76,200	13,44,000	--	92,20,200	600	625
1907-08	1,10,09,400		--	1,10,09,400	600	625
1908-09	2,08,72,200		--	2,08,72,200	600	625

No. 10

PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG *calendar year from*

	PRICES IN INDIA (RUPEES)					PRICES IN
	IN CALCUTTA				IN BOMBAY	AT HONGKONG
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares	Malwa	Patna	Benares	Malwa	Patna	Benares	Malwa
1855	733	742	—	—	—	372*	—	470*	—	—	—
1856	933	963	—	—	1,082	428*	—	511*	—	—	—
1857	1,094	1,082	—	—	1,174	559*	—	581*	—	—	—
1858	1,436	1,464	—	—	1,276	701*	—	615*	—	—	—
1859	1,635	1,663	—	—	1,319	755*	—	606*	—	—	—
1860	1,772	1,731	1,762	—	1,397	808	797	634	—	—	—
1861	1,852	1,836	1,866	—	1,541	906	889	712	—	—	—
1862	1,480	1,414	1,483	—	1,593½	718	696	732	—	—	—
1863	1,402	1,335	1,393	1,333	1,574	626	609	684	1,462	1,422	1,596
1864	1,033	967	1,035	968	1,446	501	480	662	1,139	1,099	1,504
1865	979	930	994	943	1,426	495	472	722	1,078	1,027	1,570
1866	1,351	1,287	1,331	1,276	1,673	633	617	806	1,382	1,348	1,761
1867	1,326	1,263	1,315	1,263	1,598	629	612	738	1,379	1,343	1,609
1868	1,394	1,370	1,399	1,380	1,472	646	638	671	1,445	1,425	1,496
1869	1,289	1,234	1,280	1,237	1,438	594	577	652	1,328	1,301	1,478
1870	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1871	1,331	1,300	1,338	1,311	1,433	612	601	641	1,380	1,354	1,446
1872	1,432	1,389	1,430	1,392	1,347	655	636	606	1,485	1,443	1,375
1873	1,305	1,229	1,310	1,239	1,336	600	569	596	1,369	1,298	1,360
1874	1,242	1,200	1,246	1,205	1,308	583	565	593	1,300	1,260	1,320
1875	1,269	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1876	1,309	1,244	1,308	1,248	1,285	595	566	572	1,350	1,285	1,297
1877	1,300	1,230	1,285	1,229	1,366	600	571	609	1,353	1,290	1,375
1878	1,283	1,197	1,273	1,203	1,712	582	565	756	1,297	1,240	1,689
1879	1,189	1,113	1,191	1,114	1,652	553	519	754	1,233	1,158	1,682
1880	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1881	1,358	1,345	1,350	1,341	1,616	616	616	713	1,380	1,379	1,596
1882	1,260	1,220	1,260	1,220	1,433	580	562	642	1,295	1,257	1,435
1883	1,264	1,216	1,263	1,217	1,238	580	559	547	1,299	1,254	1,225
1884	1,303	1,273	1,306	1,276	1,244	596	585	548	1,339	1,314	1,231
1885	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1886	1,169	1,139	1,165	1,137	1,197	538	518	535	1,202	1,156	1,197
1887	1,091	1,044	1,090	1,045	1,199	508	485	537	1,127	1,079	1,194
1888	1,102	1,077	1,107	1,083	1,333	511	497	585	1,140	1,108	1,305
1889	1,177	1,142	1,176	1,143	1,311	539	528	592	1,206	1,180	1,324
1890	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1891	1,057	1,019	1,057	1,020	1,166	490	476	509 7/13	1,086	1,055	1,128⅔
1892	1,216	1,196	1,227	1,209¼	1,191	568⅔	555¾	530	1,264⅓	1,235⅝	1,178¼
1893	1,150	1,160	1,151¼	1,162¾	1,172⅛	573	575½	566	1,178	1,183¼	1,163 9/10
1894	1,254	1,251	1,262⅛	1,268½	1,241½	692⅜	689 7/8	651	1,302½	1,297	1,224
1895	1,429	1,400	1,422	1,399	1,397½	766	750¾	711¾	1,465	1,436	1,361
1896	1,308	1,315	1,301⅜	1,308 1/7	1,370⅝	736½	742	752 5/8	1,333	1,343	1,363
1897	1,054	1,056	1,042½	1,048¼	1,254⅝	708⅛	710 7/11	808 3/13	1,094	1,105	1,258
1898	1,023	1,010	1,057 23/24	979½	1,137 7/24	738 13/24	730 1/16	799 5/13	1,060	1,049	1,148
1899	1,151	1,147	1,185	1,160 13/24	1,180	848 17/21	829 9/21	791⅜	1,240	1,213	1,157
1900	1,373	1,367	1,369½	1,360½	1,319	985 5/14	986 5/7	925 3/14	1,480	1,445	1,390
1901	1,330	1,322	1,331 5/8	1,324	1,276 3/24	—	—	—	—	—	—
1902	1,157	1,151	1,156¾	1,151	1,278⅛	—	—	—	—	—	—
1903	1,338	1,333	1,310	1,332 3/15	1,299⅝	1,110 7/10	1,120 9/10	996 1/13	1,494	1,508	1,340
1904	1,638	1,593	1,634⅛	1,549	1,540⅝	1,225 6/24	1,199 13/23	1,106 3/23	1,690	1,654	1,525
1905	1,530	1,467	1,530	1,469⅓	1,732⅝	1,090 7/8	1,043 11/14	1,187⅜	1,575	1,506	1,715
1906	1,416	1,323	1,415	1,319	1,542	904⅛	850 17/24	987½	1,446	1,360	1,579
1907	1,394	1,345	1,381	1,343⅛	1,366	901 19/24	870⅛	870⅛	1,431	1,381	1,385
1908	1,433	1,342	1,443	1,362⅔	1,297 1/18	1,118	1,048 5/18	1,068½	1,509	1,421	1,449

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, in each 1855 to 1908

CHINA

AT SHANGHAI						Exchange on India		
In Taels			In Rupees					
Patna	Benares	Malwa	Patna	Benares	Malwa	Hongkong, Rupees per 100 $	Shanghai, Rupees per 100 Taels	
—	—	—	—	—	—	—	—	1855
—	—	—	—	—	—	—	—	1856
—	—	—	—	—	—	—	—	1857
—	—	—	—	—	—	—	—	1858
—	—	—	—	—	—	—	—	1859
601	—	496	—	—	—	—	—	1860
686	—	550	—	—	—	—	—	1861
558	—	577	—	—	—	—	—	1862
502	—	543	1,546	—	1,673	234	308	1863
381	—	505	1,192	—	1,582	227½	313	1864
367	—	550	1,110	—	1,652	217½	301	1865
468	—	620	1,405	—	1,861	220	300	1866
465	—	552	1,404	—	1,666	219	302	1867
481	—	503	1,465	—	1,544	223	305	1868
457	449	510	1,381	1,356	1,537	226	303	1869
405	387	495	1,233	1,208	1,506	227	305	1870
457	446	481	1,406	1,373	1,480	226	308	1871
471	467	447	1,460	1,447	1,386	227	310	1872
441	422	456	1,350	1,292	1,395	228	306	1873
427	418	450	1,306	1,277	1,377	223	306	1874
432	420	432	1,322	1,284	1,322	223	306	1875
436	421	432	1,350	1,305	1,340	227	310	1876
442	426	469	1,362	1,311	1,446	226	308	1877
429	412	573	1,332	1,276	1,776	223½	310	1878
406	384	566	1,236	1,170	1,726	223	305	1879
459	437	569	1,411	1,342	1,750	225	308	1880
455	454	531	1,401	1,397	1,635	224	308	1881
428	418	462	1,314	1,283	1,418	223½	307	1882
423	411	397	1,303	1,266	1,227	224	308	1883
435	431	405	1,335	1,322	1,257	225	307	1884
434	421	403	1,327	1,284	1,234	224	306	1885
392	383	397	1,208	1,184	1,225	223½	308⅜	1886
369	354	394	1,132	1,088	1,210	222⅜	307	1887
368	364	428	1,132	1,118	1,317	223	307⅛	1888
389	383	246	1,204	1,185	1,317	223¾	309¼	1889
356	354	387	1,089	1,081	1,184	221¼	306 11/16	1890
355¼	347	366⅜	1,090	1,064	1,124	221½	306⅜	1891
407	399⅛	387½	1,253	1,229	1,193	222¼	307⅜	1892
418⅓	423⅜	426¾	1,185⅜	1,200	1,209	205⅜	283⅓	1893
511⅕	508⅜	493½	1,306	1,299	1,227	188	255½	1894
563⅓	552⅛	533	1,490	1,460½	1,409¾	191¼	264½	1895
542⅜	549⅜	566⅓	1,355	1,372	1,414	181	249¾	1896
531¾	531	607½	1,117	1,115	1,276	155⅝	210	1897
507 9/20	549⅜	610 11/16	986	1,068	1,188	143 9/16	194 23/40	1898
617 5/16	636 9/29	594⅒	1,247	1,284	1,199	146 5/48	201⅙	1899
688	672	704	1,444	1,411	1,478	150 7/40	209 11/16	1900
—	—	—	—	—	—	143⅞	195¼	1901
—	—	—	—	—	—	129¼	175⅜	1902
—	—	—	—	—	—	134 9/16	188 7/16	1903
—	—	—	—	—	—	137 11/16	192 19/80	1904
—	—	—	—	—	—	144 7/16	202⅛	1905
—	—	—	—	—	—	159⅝	216 5/16	1906
—	—	—	—	—	—	158¾	—	1907
—	—	—	—	—	—	135 6/11	—	1908

No. 11

QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA

	China		Straits Settlements		United Kingdom		East Coast of Africa		Mauritius		Natal		Reunion	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1855-56	63,427	5,59,25,320	7,108	60,13,570	...	...	2	2,100	...	...	...	...	...	...
1856-57	66,305	6,50,55,870	5,863	53,12,190	...	...	...	...	...	...	...	...	...	...
1857-58	68,003	8,24,10,320	6,895	85,90,090	...	...	...	...	...	...	...	...	...	...
1858-59	74,707	10,66,06,510	1,034	15,47,630	...	...	...	...	...	...	...	...	...	...
1859-60	54,863	8,36,63,350	3,675	66,42,310	...	...	...	...	...	...	...	...	...	...
1860-61	59,405	9,42,88,870	4,073	75,36,640	...	...	...	...	...	...	...	...	...	...
1861-62	60,012	9,70,49,720	5,296	83,93,580	...	...	...	...	...	...	...	...	...	...
1862-63	75,331	11,52,65,470	6,851	96,24,720	...	...	...	...	...	...	...	...	...	...
1863-64	62,025	9,70,49,470	8,771	1,04,64,560	...	...	...	...	...	...	...	...	...	...
1864-65	75,128	9,06,35,870	9,288	84,09,510	...	...	...	...	...	...	...	...	...	...
1865-66	76,863	9,94,36,630	11,549	1,17,62,890	...	...	...	...	...	...	...	...	...	...
1866-67 (11 months)	70,360	9,88,15,516	4,461	54,72,877	...	...	...	...	...	...	...	...	...	...
1867-68	79,654	11,35,85,694	7,461	96,91,170	...	...	1	2,250	...	...	...	...	...	...
1868-69	68,674	9,83,72,612	6,167	84,27,890	2	2,660	7	9,750	9	12,940	...	...	...	...
1869-70	81,748	10,88,00,839	6,680	78,32,015	18	17,495	7	10,400	2	2,380	...	...	6	7,275
1870-71	77,105	9,85,64,389	8,054	88,64,360	54	77,614	13	18,740	9	9,730	...	...	10	11,350
1871-72	85,470	12,27,34,796	7,845	1,08,53,106	4	5,520	6	8,250	4	5,490	...	...	11	14,645
1872-73	76,331	10,52,96,735	6,458	88,08,520	60	79,950	22	27,745	2	2,825	...	...	...	...
1873-74	80,123	10,27,44,216	8,464	1,04,94,699	87	1,14,815	4	5,100	1	1,205	...	...	...	...
1874-75	85,454	10,86,26,944	8,943	1,05,08,050	165	2,13,500	22	28,750	7	8,450	...	...	...	...
1875-76	77,186	9,77,67,007	11,005	1,35,18,835	60	75,480	7	8,775	19	24,515	...	...	...	...
1876-77	86,855	11,17,41,208	9,701	1,19,09,695	100	1,28,990	10	13,600	47	61,160	...	...	...	...
1877-78	83,317	11,20,39,972	9,357	1,15,21,524	20	25,500	8	11,050	28	35,620	...	...	...	...
1878-79	82,151	11,91,66,052	8,881	1,05,67,680	5	7,300	5	9,450	80	98,270	...	...	1	1,245
1879-80	94,835	13,12,34,886	10,586	1,18,96,842	...	...	6	8,900	16	18,745	...	...	1	1,310
1880-81	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1881-82	78,553	11,01,16,575	10,005	1,31,64,205	...	...	19	27,148	50	66,200	...	...	2	2,670
1882-83	80,696	10,14,00,789	10,316	1,24,90,570	...	...	16	23,100	46	56,965	1	1,250	5	6,215
1883-84	83,728	10,28,84,526	7,320	89,43,170	...	...	11	13,035	44	55,510	3	4,200	3	3,790
1884-85	75,391	9,45,01,800	10,134	1,29,71,115	...	...	7	7,920	25	32,155	...	...	4	5,080
1885-86	76,115	9,30,12,585	10,728	1,30,12,000	...	...	7	8,325	19	23,535	2	1,800	7	8,890
1886-87	83,124	9,67,39,080	11,396	1,26,02,265	19	20,220	16	18,419	38	42,645	1	600	1	1,180
1887-88	76,815	8,68,42,102	12,368	1,28,73,200	54	59,475	19	24,409	67	70,255	1	1,200	...	...
1888-89	72,891	8,87,66,350	13,995	1,53,24,357	51	55,990	18	22,290	5	5,200	13	15,070	...	...
1889-90	70,102	8,42,11,433	13,749	1,54,77,660	48	56,154	16	18,370	60	68,175	2	2,500	...	...
1890-91	70,855	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	...	...
1891-92	70,805	7,80,38,551	15,035	1,57,73,270	61	66,035	6	5,475	53	54,870	6	6,180	...	...
1892-93	59,771	7,31,75,776	12,609	1,57,00,125	17	19,900	10	12,005	53	69,965	5	5,350	1	1,400
1893-94	52,449	5,97,71,949	14,455	1,61,44,215	54	60,680	11	12,687	32	33,860	...	...	...	...
1894-95	51,819	6,81,90,759	14,567	1,93,01,675	7	8,244	3	3,800	60	82,200	8	10,362	...	...
1895-96	45,617	6,35,38,183	12,529	1,72,93,283	24	33,602	8	9,250	32	43,365	2	1,400	...	...
1896-97	45,133	5,88,00,453	13,090	1,64,26,465	34	43,605	18	22,645	78	98,060	16	22,855	1	1,165
1897-98	41,965	4,65,47,337	12,290	1,25,98,143	...	...	4	5,975	42	43,425	10	12,912	...	...
1898-99	50,223	5,36,04,743	14,577	1,51,83,740	201	2,23,790	18	19,425	20	20,650	2	2,225	2	2,280
1899-1900	49,455	6,04,33,914	15,592	1,88,18,535	478	5,84,615	10	11,817	30	33,400	5	5,387	5	6,575
1900-01	49,761	6,74,37,324	16,779	2,28,71,725	607	8,24,490	16	19,183	38	49,335	5	6,500	...	...
1901-02	47,066	6,12,72,620	15,114	1,95,34,925	625	8,09,690	27	4,799	39	51,610	6	7,050	...	...
1902-03	50,009	6,02,61,747	14,722	1,67,13,985	448	5,14,505	18	22,017	30	33,875	5	4,550	...	...
1903-04	55,041	7,78,00,908	14,134	2,04,86,145	290	4,13,770	21	25,975	25	33,425	6	5,985	...	...
1904-05	51,984	8,31,15,607	12,255	1,89,42,510	277	4,38,735	5	8,200	39	60,210	7	10,395	...	...
1905-06	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	...	...
1906-07	50,590	7,20,37,104	12,953	1,72,57,590	315	4,51,445	16	17,400	24	30,705	1	1,700	...	...
1907-08	47,749	6,54,40,072	13,195	1,75,35,265	116	1,62,180	15	18,165	25	33,775	...	...	...	...
1908-09	52,758	7,40,19,383	11,174	1,54,83,305	21	31,895	17	21,920	21	28,560	...	...	...	...

by SEA to each FOREIGN COUNTRY, in each official year from 1855-56 to 1908-09

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
—	220	10	6,670	..	—	—	—	..	..	41	48,470	18	12,360	70,606	6,20,08,710
—	—	—	—	—	—	—	—	..	...	208	1,87,850	9	10,390	72,385	7,05,66,300
—	—	..	—	—	—	—	—	...	...	67	65,340	1	600	74,966	9,10,66,350
—	—	40	57,750	—	—	—	—	..	...	21	32,360	20	32,170	75,822	10,82,76,420
11	17,970	—	—	—	—	—	—	...	...	114	1,89,550	18	30,760	58,681	9,05,43,940
—	—	—	—	—	—	—	—	..	...	10	18,600	2	3,020	63,490	10,18,47,130
—	—	—	—	—	—	—	—	...	..	36	68,470	19	27,350	65,363	10,55,39,120
—	—	—	—	—	—	—	—	..	...	31	45,540	3	5,550	82,216	12,49,41,280
—	—	—	—	—	—	—	—	..	...	33	36,000	10	10,900	70,839	10,75,60,930
—	—	—	—	—	—	—	—	..	...	69	65,860	7	6,800	84,492	9,91,18,040
—	—	—	—	—	—	—	—	...	..	..	..	27	27,940	88,439	11,12,27,460
—	..	24	16,763	—	—	10	11,875	...	..	..	..	..	..	74,855	10,43,17,031
—	..	10	12,500	—	—	8	10,830	...	...	4	5,485	1	66	87,139	12,33,07,995
—	—	4	5,410	—	—	80	1,08,355	..	..	12	16,920	..	...	74,955	10,69,56,537
—	—	20	23,400	—	—	175	2,05,750	..	..	7	9,450	20	24,300	88,683	11,69,33,304
10	10,600	34	37,320	—	—	224	2,38,750	...	...	5	5,775	..	...	85,518	10,78,38,628
—	—	13	16,785	—	—	10	12,350	...	..	1	1,340	..	...	93,364	13,36,52,282
—	—	35	47,020	—	—	—	—	..	..	..	..	..	..	82,908	11,12,62,795
—	—	47	58,505	—	—	—	—	..	..	—	..	..	...	88,726	11,34,18,540
—	..	58	68,495	70	83,425	..	—	..	..	12	14,835	15	17,275	94,746	11,95,69,722
—	..	68	83,365	—	—	—	—	..	..	5	6,285	..	...	88,350	11,14,84,264
5	6,500	79	97,850	—	—	—	—	..	..	8	10,480	65	78,000	96,870	12,40,47,483
—	..	89	1,09,255	—	—	—	—	..	..	..	..	1	633	92,829	12,37,43,554
1	1,800	76	87,990	—	—	—	—	..	..	..	—	...	...	91,200	12,99,39,787
—	..	63	72,460	—	—	—	—	..	..	..	—	...	...	105,507	14,32,33,143
3	4,960	84	1,12,280	—	—	—	—	..	..	..	—	...	...	92,190	13,60,01,477
—	..	89	1,17,395	620	8,27,225	..	..	..	..	..	..	..	...	89,338	12,43,21,418
—	..	77	93,375	640	7,40,900	—	—	..	..	..	—	1	600	91,798	11,48,13,764
—	..	83	1,01,635	771	9,38,735	—	—	..	..	..	—	..	..	91,963	11,29,44,601
—	..	107	1,36,590	910	11,71,400	—	—	..	..	..	—	..	...	86,578	10,88,26,060
—	..	77	94,070	1,000	11,93,375	—	—	..	..	..	—	1	600	87,956	10,73,55,180
—	—	94	1,03,455	1,150	12,48,825	—	—	..	..	..	..	..	—	95,839	11,07,76,689
—	—	102	1,06,145	670	7,00,850	—	—	..	..	..	—	..	—	90,096	10,06,77,636
—	—	90	98,725	725	7,92,250	—	—	..	..	..	—	1	576	87,739	10,50,89,808
—	—	119	1,33,820	1,050	11,69,575	—	—	20	21,675	..	..	...	...	85,166	10,11,59,362
—	—	103	1,05,725	480	4,94,075	..	—	280	2,93,700	..	—	..	—	85,753	9,26,18,145
—	—	113	1,17,245	880	9,26,250	125	1,29,525	470	5,00,925	3	3,210	1	1,072	87,558	9,56,22,608
—	—	127	1,60,940	2,170	26,29,475	450	5,56,000	170	2,18,050	..	—	1	1,150	75,384	9,25,50,136
—	—	94	1,04,360	2,850	30,47,950	700	8,01,125	195	2,17,250	..	—	1	204	70,841	8,01,94,280
—	—	109	1,45,550	1,400	17,28,450	640	8,67,350	225	3,08,200	..	—	...	62	68,838	9,06,46,652
—	—	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	...	—	80	1,09,681	60,860	8,45,93,364
—	—	138	1,69,275	2,660	32,63,100	800	10,22,280	240	3,05,825	...	—	50	53,500	62,258	8,02,29,223
—	—	133	1,36,765	700	6,90,200	555	5,59,225	220	2,25,425	—	—	150	1,56,225	56,069	6,09,75,632
—	—	155	1,58,065	1,360	14,08,875	550	6,17,200	20	19,100	—	—	...	...	67,128	7,12,60,093
—	—	170	2,05,655	1,250	14,91,300	355	4,45,950	...	...	—	—	..	...	67,350	8,20,37,148
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	...	—	—	—	10	13,050	69,708	9,45,54,357
3	3,915	180	2,32,360	1,600	20,66,250	935	12,06,275	...	—	—	—	8	10,360	65,603	8,52,29,854
—	—	199	2,27,535	1,300	14,79,300	710	8,06,975	...	...	32	38,990	58	65,875	67,531	8,01,69,354
1	1,230	189	2,75,905	2,250	31,83,700	655	9,51,025	...	—	66	1,01,970	959	14,21,600	73,637	10,47,01,638
—	—	192	2,98,605	700	11,45,000	750	11,75,750	...	—	82	1,36,860	570	9,02,570	66,861	10,62,34,442
—	—	179	2,57,120	500	7,55,175	770	10,64,400	...	—	71	1,00,455	538	7,61,655	62,936	9,47,17,667
—	—	178	2,50,190	580	7,90,100	930	13,06,750	...	—	249	3,55,995	438	5,80,245	66,274	9,30,79,224
—	—	194	2,67,770	940	12,39,300	1,285	17,00,150	..	—	—	—	241	3,28,105	63,760	8,67,24,782
—	—	345	4,59,450	1,600	20,47,000	970	13,26,150	..	..	..	—	51	74,770	66,957	9,34,92,433

No. 12

EXPORTS of OPIUM from INDIA and IMPORTS into HONGKONG and the STRAITS SETTLEMENTS, also PERSIAN and TURKEY OPIUM IMPORTED into HONGKONG, from 1870 to 1908

	Exported from India (*chests*)							Imported into Hongkong from India (*chests*)				
	From Calcutta				From Bombay			From Calcutta			From Bombay	Total
	To China	To Straits	To Cochin China	Total to all Countries	To China	To Straits	Total Exports	Patna	Benares	Total		
1870	40,455	7,696	..	48,151	41,001	...	89,152	25,705	14,401	40,106	40,558	80,664
1871	41,891	8,312	..	50,203	38,856	...	89,059	26,906	10,758	37,664	38,938	76,602
1872	37,175	7,017	..	44,192	42,810	...	87,002	24,570	8,842	33,412	40,372	73,784
1873	33,452	7,293	..	40,745	44,234	...	84,979	25,462	9,334	34,796	44,379	79,175
1874	37,285	9,140	60	46,485	47,754	...	94,239	25,025	8,077	33,102	46,810	79,912
1875	34,498	10,892	10	45,400	41,964	...	87,364	25,651	8,385	34,036	42,929	76,965
1876	36,401	10,134	...	46,535	48,905	...	95,440	26,776	8,954	35,730	47,919	83,649
1877	39,700	8,836	...	48,536	44,714	...	93,250	23,986	12,316	36,302	45,383	81,685
1878	44,769	8,986	...	53,755	37,866	...	91,621	27,302	13,008	40,310	33,898	74,208
1879	49,054	10,568	...	59,622	43,546	...	103,168	30,402	17,693	48,095	43,143	91,238
1880	46,147	9,833	..	55,980	35,251	...	91,231	25,899	17,391	43,290	34,192	77,482
1881	46,745	9,734	420	56,899	37,095	...	93,994	24,271	15,601	39,872	34,217	74,089
1882	45,075	10,185	690	55,950	31,173	...	87,123	25,598	15,820	41,418	28,544	69,962
1883	45,233	7,523	825	53,581	39,171	...	92,752	25,279	15,097	40,376	36,823	77,199
1884	38,451	9,755	806	49,012	39,960	...	88,972	20,685	12,509	33,194	40,505	73,699
1885	38,817	10,677	700	50,194	37,036	...	87,230	22,865	15,240	38,105	37,516	75,621
1886	41,584	11,036	1,250	53,870	40,886	...	94,756	27,456	14,748	42,204	40,119	82,323
1887	42,750	12,509	770	56,029	36,722	...	92,751	27,047	14,933	41,980	35,022	77,002
1888	43,288	12,955	875	57,118	31,488	...	88,606	23,642	12,327	35,969	30,199	66,168
1889	41,442	14,504	800	56,746	30,649	...	87,395	27,067	15,438	42,505	29,410	71,915
1890	42,753	13,763	725	57,241	26,934½	...	84,175½	26,855	16,308	43,161	26,554	69,717
1891	40,276	14,727	1,245	56,248	30,221½	...	86,469½	24,361	14,930	39,291	29,269	68,560
1892	34,924	13,276	1,630	50,370	30,006½	2	80,378½	23,166	13,509	36,675	30,639	67,314
1893	26,857	14,203	2,400	44,320	25,486½	...	69,806½	19,436	6,970	26,406	23,477	49,883
1894	23,063	15,055	2,350	41,363	31,217	...	72,580	16,955	6,332	23,287	31,065	54,352
1895	21,529	12,263	1,650	36,342	24,084	17	60,443	15,657	6,050	21,707	25,837½	47,544½
1896	24,379	13,077	1,660	37,521	22,066½	44½	59,632	17,869	4,152	22,021	21,764½	43,785½
1897	25,206	12,571	1,300	39,858	18,288	...	59,161	18,739	4,986	23,725	19,026½	42,751½
1898	23,054	13,923	1,540	39,263	23,188½	...	62,466	18,735	4,649	23,384	22,772	46,156
1899	24,063	15,489	1,220	41,961	25,773	...	67,754	18,395	6,522	24,917	25,723½	50,640½
1900	25,012	16,204	1,870	44,392	26,426	...	70,839	18,945	5,928	24,873	26,209½	51,082½
1901	29,333	15,446	1,350	47,950	17,198	...	65,178	21,417	6,870	28,287	17,546½	45,833½
1902	29,278	15,222	1,450	47,506	20,392	...	67,917	22,524	7,011	29,535	17,374	46,909
1903	29,860	14,342	2,250	48,430	23,937	35	72,425	21,157	6,907	28,064	23,425	51,489
1904	32,828	11,993	1,100	47,842	20,537	55	68,452	21,968	8,321	30,289	20,705½	50,994½
1905	32,769	12,894	500	47,976	15,055	...	63,054	23,795	8,778	32,573	15,274	47,847
1906	37,753	12,345	300	52,595	13,000	...	65,617	25,145	12,047	37,192	13,595	50,787
1907	32,945	13,558	1,020*	49,043	14,354	...	63,415	22,990	9,744	32,734	13,385½	46,119½
1908	32,867	11,459	800	47,072	15,264	60	62,407	21,929	8,941	30,870	14,441	45,311

	Imported into the Straits from India (*chests*)					Total Imports from India into Hongkong and the Straits	Persian and Turkey Opium Imported into Hongkong (*chests*)		
	From Calcutta			From Bombay	Total				
	Patna	Benares	Total				Persian	Turkey	Chinese
1870	105	7,613	7,718	...	7,718	88,382	2,405	-	-
1871	485	10,197	10,682	...	10,682	87,284	1,581	71	-
1872	525	9,640	10,165	3	10,168	83,952	576	64	-
1873	155	8,333	8,488	...	8,488	87,663	463	85	-
1874	145	8,540	8,685	...	8,685	88,597	953	6	-
1875	220	9,575	9,795	...	9,795	86,766	1,397	80	-
1876	230	10,999	11,229	...	11,229	94,878	1,654	-	-
1877	271	9,867	10,138	...	10,138	91,823	2,840	19	-
1878	245	10,216	10,461	1	10,462	84,670	4,202	41	-
1879	270	10,903	11,173	...	11,173	102,411	5,643	1,007	-
1880	335	10,402	10,737	...	10,737	88,219	4,662	65	-
1881	1,001	10,893	11,894	...	11,894	85,983	6,121	295	-
1882	1,390	10,482	11,872	...	11,872	81,834	7,239	36	-
1883	1,196	10,911	12,107	...	12,107	89,306	3,693	167	-
1884	999	11,174	12,173	...	12,173	85,872	4,384	134	-
1885	557	10,082	10,639	...	10,639	86,260	4,735	132	-
1886	280	10,190	10,470	...	10,470	92,793	5,696	81	-
1887	305	12,096	12,401	...	12,401	89,403	3,937	94	-
1888	83	13,561	13,644	...	13,644	79,812	4,820	166	-
1889	443	14,945	15,388	...	15,388	87,303	5,680	94	-
1890	645	13,071	13,716	...	13,716	83,433	6,940	29½	-
1891	1,084	15,021	16,105	...	16,105	84,665	5,785	86	-
1892	2,140	10,704	12,844	...	12,844	80,158	6,619	55	-
1893	3,789	10,917	14,706	...	14,706	64,589	4,976	-	-
1894	4,247	10,655	14,902	...	14,902	69,254	5,129	10	-
1895	1,131	10,852	11,983	29	12,012	59,556½	3,695	15	-
1896	525	12,477	13,002	24	13,026	56,811½	3,482	54	-
1897	645	12,081	12,726	...	12,726	55,477½	5,130	8	327
1898	740	12,729	13,469	...	13,469	59,625	4,835	31	34
1899	354	14,140	14,494	...	14,494	65,134½	5,999½	51	39
1900	750	15,469	16,229	...	16,229	67,311½	5,206½	418	40
1901	780	14,405	15,185	...	15,185	61,018½	4,839½	2	-
1902	1,002	13,714	14,716	...	14,716	61,625	3,544	10	-
1903	1,567	12,881	14,448	36	14,484	65,973	5,764	14	-
1904	207	12,029	12,236	54	12,290	63,284½	4,540	34	-
1905	30	12,656	12,686	...	12,686	60,533	2,094½	33	-
1906	65	12,365	12,430	...	12,430	63,217	2,388	887	-
1907	255	13,193	13,448	...	13,448	59,567½	1,999	4	-
1908	50	11,409	11,459	60	11,519	56,830	3,544½	5	-

* Represents the total imports of Indian opium into Indo-China (including Cochin-China, Cambodia, Annam, and Tonkin)

No. 13

IMPORTS (less RE-EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA from 1864 to 1908

	NORTHERN PORTS					YANGTZE RIVER PORTS					SHANGHAI				
	Malwa	Patna	Benares	Sorts	Total	Malwa	Patna	Benares	Sorts	Total	Malwa	Patna	Benares	Sorts	Total
1864	4,402	237	9	45	4,693	8,778	332	14	75	9,199	9,794	8,781	1,096	38	19,709
1865	8,054	992	396	278	9,720	11,833	1,202	287	349	13,671	3,446	9,386	1,687	84	14,603
1866	13,577	1,070	561	407	15,615	13,966	1,395	274	84	15,719	1,896	9,042	812	5	11,755
1867						Details not available									
1868	12,397	252	367	169	13,185	13,404	538	179	40	14,161	1,369	6,461	2,942	7	10,779
1869	10,029	401	473	128	11,031	14,101	679	70	18	14,868	1,816	7,140	2,740	..	11,196
1870	12,754	194	557	239	13,744	16,498	1,070	130	53	17,751	1,363	7,730	2,534	14	11,641
1871	11,961	349	329	317	12,956	17,474	1,021	108	8	18,611	1,179	8,052	2,464	..	11,695
1872	10,635	205	234	..	11,074	18,557	833	133	38	19,561	1,840	8,072	2,436	..	12,348
1873	9,986	245	211	37	10,479	21,225	975	529	6	22,735	1,593	7,532	3,658	..	12,783
1874	10,501	103	171	37	10,812	22,037	1,556	580	26	24,199	1,218	7,723	2,444	129	11,397
1875	7,407	204	96	30	7,737	22,345	1,791	638	62	24,836	1,280	6,932	2,470	17	10,699
1876	7,865	181	89	2	8,137	22,489	822	372	1	23,684	1,477	7,360	3,047	..	11,884
1877	6,839	211	138	88	7,276	22,699	899	607	75	24,280	1,517	7,178	4,024	15	14,734
1878	7,820	266	161	410	8,657	20,862	1,367	1,107	1,050	24,386	1,375	8,291	4,930	139	14,735
1879	9,320	522	459	868	11,170	22,590	1,956	1,661	1,145	27,352	1,365	9,910	5,677	150	17,102
1880	5,755	63	367	622	6,807	20,770	1,397	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1881	4,739	244	303	340	5,626	23,758	1,893	2,494	370	28,515	1,442	6,961	5,415	133	13,951
1882	3,581	162	227	131	4,101	22,011	1,455	1,768	697	25,931	1,500	7,786	5,030	314	14,636
1883	3,289	168	225	42	3,724	24,187	1,566	1,694	650	28,097	1,297	6,749	4,919	544	13,509
1884	3,006	114	180	8	3,308	25,128	1,340	1,034	29	27,531	1,388	6,887	3,353	91	11,719
1885	2,343	123	155	1	2,622	23,096	948	1,258	11	25,308	1,383	5,616	4,242	33	11,274
1886	2,737	127	130	65	3,059	21,854	998	1,628	113	24,593	2,125	7,424	3,421	259	13,229
1887	2,354	109	166	15	2,644	19,293	264	118	26	19,701	4,317	7,842	4,735	205	17,099
1888	1,681	147	158	..	1,986	17,068	387	130	6	17,591	3,932	9,238	5,053	48	18,271
1889	1,599	132	171	4	1,906	14,989	447	107	10	15,553	3,045	7,919	5,522	59	16,545
1890	1,658	174	191	1	2,024	15,505	446	129	..	16,080	3,200	8,522	5,682	16	17,420
1891	1,711	147	208	18	2,084	15,570	449	129	19	16,167	3,337	7,806	6,510	35	17,688
1892	1,749	144	172	20	2,085	15,432	422	91	73	16,018	3,514	6,425	5,815	149	15,903
1893	1,769	171	166	10	2,116	15,209	486	56	9	15,760	4,392	7,010	4,710	17	16,129
1894	1,663	128	149	5	1,945	16,096	474	10	..	16,580	5,215	7,178	3,802	3	16,198
1895	1,464	117	142	12	1,735	14,633	394	16	3	15,046	5,011	5,494	3,511	9	14,025
1896	1,206	145	183	9	1,543	13,263	434	..	7	13,704	4,308	6,484	3,6[illegible]	20	14,393
1897	930	667	310	12	1,919	10,807	494	6	1	11,308	3,272	6,799	3,983	17	14,071
1898	1,035	791	429	13	2,268	10,356	504	61	3	10,924	2,844	5,832	4,785	17	13,478
1899	3,219	409	360	26	4,014	13,572	399	109	2	14,082	4,367	6,512	5,028	16	15,923
1900	1,142	200	307	1	1,650	11,835	424	108	1	12,368	3,290	5,346	4,536	..	13,172
1901	933	104	361	..	1,398	11,019	471	147	..	11,637	3,232	5,981	4,645	..	13,858
1902	543	129	400	4	1,076	8,575	693	169	43	9,480	2,513	7,253	5,076	107	14,949
1903	362	110	394	3	869	10,765	721	133	30	11,649	3,122	8,639	5,654	78	17,493
1904	267	181	318	..	766	11,144	621	79	..	11,844	3,117	7,089	4,969	48	15,203
1905	193	356	381	..	930	7,874	811	58	..	8,743	2,059	7,606	5,129	17	14,811
1906	231	432	568	..	1,231	7,222	1,074	27	..	8,323	1,624	8,741	5,558	13	15,936
1907	111	365	328	2	806	9,440	902	9	..	10,351	2,017	8,401	5,298	6	15,722
1908	100	232	211	..	543	7,884	478	5	..	8,367	2,080	7,177	4,462	8	13,727

	SOUTHERN PORTS					GRAND TOTAL				
	Malwa	Patna	Benares	Sorts	Total	Malwa	Patna	Benares	Sorts	Total
1864	7,024	7,062	3,944	452	18,482	29,998	16,412	5,063	610	52,083
1865	4,155	6,243	7,231	510	18,139	27,488	17,823	9,601	1,221	56,133
1866	5,904	7,534	7,525	387	21,350	35,343	19,041	9,172	883	64,439
1867			Details not available			34,006	14,809	11,488	645	60,948
1868	4,064	5,064	5,691	971	15,790	31,234	12,315	9,179	1,187	53,915
1869	4,010	5,467	5,400	1,571	16,448	29,456	13,687	8,683	1,717	53,543
1870	3,716	5,430	5,521	1,232	15,899	34,331	14,424	8,742	1,538	59,035
1871	5,782	5,863	5,165	1,019	17,829	36,396	15,285	8,066	1,344	61,091
1872	7,216	6,396	4,061	990	18,663	38,248	15,506	6,864	1,028	61,646
1873	8,430	6,205	4,944	674	20,253	41,234	14,957	9,342	717	66,250
1874	8,111	7,673	4,551	725	21,060	41,867	17,055	7,746	800	67,468
1875	9,660	7,546	4,768	1,212	23,186	40,692	16,473	7,972	1,321	66,458
1876	10,877	7,326	4,851	1,283	24,337	42,708	15,689	8,359	1,286	68,042
1877	9,908	6,880	5,863	2,111	24,762	40,963	15,168	10,632	2,289	69,052
1878	6,583	8,431	5,957	2,743	23,714	36,640	18,355	12,155	4,342	71,492
1879	6,228	9,198	8,589	3,308	27,303	39,509	21,586	16,366	5,466	82,927
1880	5,759	9,391	9,344	3,365	27,859	33,558	17,222	17,480	5,028	73,288
1881	4,052	7,196	9,423	5,242	25,913	33,991	16,294	17,635	6,085	74,005
1882	4,192	5,047	7,852	5,155	22,246	31,284	14,450	14,877	6,297	66,908
1883	5,859	4,713	7,470	4,796	22,838	34,632	13,196	14,308	6,032	68,168
1884	6,719	7,074	8,208	4,260	26,261	36,241	15,415	12,775	4,388	68,819
1885	6,660	6,847	8,154	4,394	26,055	33,482	13,529	13,809	4,439	65,259
1886	8,408	6,374	7,330	4,808	26,920	35,124	14,923	12,509	5,245	67,801
1887	8,849	11,803	9,214	4,567	34,433	34,813	20,018	14,233	4,813	73,877
1888	10,446	19,042	10,885	4,392	44,764	33,127	28,814	16,226	4,460	82,627
1889	8,769	16,176	12,018	5,085	42,048	28,402	24,674	17,818	5,152	76,046
1890	8,535	16,293	11,282	4,982	41,092	28,398	25,435	17,284	4,999	76,616
1891	8,730	14,882	12,064	5,849	41,515	29,348	23,284	18,901	5,921	77,454
1892	8,087	11,886	9,274	7,545	36,792	28,782	18,877	15,252	7,787	70,798
1893	7,325	12,627	7,189	6,975	34,116	28,694	20,295	12,121	7,011	68,121
1894	6,715	11,988	5,248	4,459	28,410	29,689	19,768	9,209	4,467	63,133
1895	5,552	8,657	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,315
1896	4,262	9,683	2,800	2,599	19,344	23,039	16,746	6,564	2,635	48,984
1897	4,638	10,681	3,875	2,826	22,020	19,647	18,641	8,174	2,856	49,318
1898	4,699	11,385	5,178	1,818	23,080	18,934	18,512	10,453	1,851	49,750
1899	7,281	11,416	5,506	938	25,141	28,459	18,736	11,003	982	59,160
1900	6,681	9,894	5,023	489	22,087	22,948	15,864	9,974	491	49,277
1901	6,616	10,902	4,631	436	22,585	21,800	17,438	9,784	436	49,473
1902	6,127	12,253	4,803	2,112	25,295	17,758	20,278	10,448	2,266	50,750
1903	7,380	12,642	4,589	3,803	28,414	21,629	22,112	10,770	3,914	58,425
1904	7,570	12,076	4,246	3,045	26,937	22,098	19,947	9,612	3,093	54,750
1905	5,908	14,128	5,726	1,674	27,436	16,034	22,901	11,294	1,691	51,920
1906	5,297	15,226	7,322	759	28,604	14,374	25,473	13,475	772	54,094
1907	5,826	14,461	5,933	1,479	27,699	17,364	24,129	11,508	1,487	54,578
1908	5,627	12,716	6,137	1,286	25,766	15,691	20,803	10,815	1,294	48,403

NOTE (1).—All opium imported into China reaches it through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium

(2) The figures under the head "Sorts" denote Persian and Turkish opium, chiefly Persian, and boiled opium

OPIUM

No. 14

IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into the NORTHERN, YANGTZE, and SOUTHERN PORTS of CHINA from 1893 to 1908

TREATY PORTS	Estimate population (a)	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908
Newchwang	52,000	162	71	..	32	28	92	986	149	16	18	15	6	25	99	9	2
Tientsin	800,000	1,615	1,461	1,281	1,155	928	912	1,344	451	443	446	308	247	225	272	150	153
Chefoo	100,000	339	413	454	356	319	497	1,415	934	918	611	546	403	440	603	360	232
Soochow	500,000	..	..	..	..	644	767	266	116	20	1	..	..	..	..	..	..
Changsha	230,000	..	..	..	..	..	..	..	..	..	..	..	110	240	247	276	139
Kiaochow	(b)	..	..	..	..	..	..	3	..	1	..	..	..	..	10	11	17
TOTAL NORTHERN PORTS	1,682,000	2,116	1,945	1,735	1,543	1,919	2,268	4,014	1,650	1,398	1,076	869	766	930	1,231	806	543
Chungking	610,000	..	1	..	..	..	..	..	..	..	..	..	..	..	1	1	..
Kiukiang	36,000	3,268	3,221	2,885	2,643	2,484	2,238	2,582	2,223	2,117	1,785	2,240	2,418	1,715	1,459	1,874	1,494
Chinkiang	192,000	3,369	4,179	3,694	3,424	2,960	2,953	3,340	3,960	3,857	2,997	3,508	3,462	2,351	2,498	3,302	2,894
Yochow	20,000	..	..	..	..	..	..	..	97	149	236	196	78	..	..	2	..
Shasi	86,000	..	..	..	..	..	..	..	..	..	24	65	67	58	55	78	43
Hankow	820,000	751	721	579	531	519	465	412	329	276	195	207	253	263	306	238	196
Wuhu	128,000	2,543	2,893	2,524	2,105	1,558	1,703	3,192	2,456	1,980	1,325	2,255	2,360	1,626	1,638	2,428	2,042
Ichang	55,000	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..	..
Ningpo	260,000	5,829	5,565	5,164	5,001	3,787	3,567	3,380	2,559	2,357	2,025	2,207	2,209	1,814	1,419	1,458	1,323
Nanking	267,000	..	..	..	..	..	..	176	747	901	843	971	997	915	950	970	875
TOTAL YANGTZE PORTS	2,464,000	15,760	16,580	15,046	13,704	11,308	10,924	14,082	12,368	11,637	9,430	11,649	11,844	8,743	8,323	10,351	8,367
Shanghai	651,000	16,129	16,198	14,025	14,393	14,071	13,478	15,923	13,172	13,858	14,949	17,493	15,203	14,811	15,936	15,722	13,727
TOTAL YANGTZE PORTS AND SHANGHAI	3,115,000	31,889	32,778	29,071	28,097	25,379	24,402	30,005	25,540	25,495	24,379	29,142	27,047	23,554	24,259	26,073	22,094
TOTAL OF NORTHERN AND YANGTZE PORTS	4,797,000	34,005	34,723	30,806	29,640	27,298	26,670	34,019	27,190	26,893	25,455	30,011	27,813	24,484	25,490	26,879	22,637
Wenchow	80,000	139	85	64	103	106	128	159	74	30	183	175	117	128	153	108	82
Foochow	624,000	4,947	4,410	3,702	3,570	3,571	3,563	3,844	2,920	2,702	3,417	4,419	3,851	3,301	3,362	3,194	2,869
Formosa (e)	..	(d) 4,687	(d) 3,909	(d) 1,729	..	..	..	..	..	..	..	..	..	..	..	..	..
Amoy	114,000	4,567	3,173	2,427	3,818	4,306	3,790	2,985	2,458	2,556	3,485	3,919	3,422	3,299	3,645	3,870	3,257
Swatow	67,000	6,375	5,790	4,119	3,742	4,228	5,051	5,599	5,247	4,838	4,921	5,892	4,865	4,129	4,381	4,304	4,233
Canton	900,000	9,215	7,633	5,999	5,330	5,558	5,879	6,911	6,915	8,014	8,499	9,462	9,453	10,209	11,145	10,404	10,059
Kowloon	(b)	916	642	530	415	471	386	515	458	686	908	727	629	917	1,017	1,040	953
Kiungchow	42,000	1,207	294	691	365	545	640	790	532	382	422	189	450	1,975	1,033	1,133	846
Lappa	(b)	1,656	2,175	1,501	1,864	2,121	2,529	2,239	1,592	1,410	1,406	1,089	1,276	1,783	1,650	1,406	1,282
Pakhoi	20,000	407	299	147	137	134	122	141	94	113	132	123	133	176	193	269	279
Hangchow	350,000	..	..	..	..	978	992	1,957	1,797	1,852	1,870	2,227	2,487	2,099	1,603	1,674	1,199
Samshui	6,000	..	..	..	..	..	..	1	..	2	52	192	245	298	379	289	383
Wuchow	59,000	..	..	..	..	..	..	..	..	..	..	..	9	22	33	23	29
Kongmoon	62,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	295
TOTAL OF SOUTHERN PORTS	2,324,000	34,116	28,410	20,509	19,344	22,020	23,080	25,141	22,087	22,585	25,295	28,414	26,937	27,436	28,604	27,714	25,786
GRAND TOTAL	(c) 7,121,000	68,121	63,133	51,315	48,984	49,318	49,750	59,160	49,277	49,478	50,750	58,425	54,750	51,928	54,094	54,593	48,403

(a) Compiled from the China Imperial Maritime Customs Returns of Trade and Trade Reports for the year 1908 (page 40)
(b) No information
(c) The total population is estimated at 7,257,000 or 136,000 more, namely, 40,000 at Naning, 20,000 at Antung, 15,000 at Lungchow, 10,000 at Tengyueh, 15,000 at Szemao, 20,000 at Mengtsz, 8,000 at Santuao, 5,000 at Chinwangtao, and 3,000 at Tatungkow
(d) From 1891 represents Tamsui and Tainan
(e) Ceded to Japan in 1895, from which year the imports of opium into Formosa were as shown in the note at foot of table No. 15

No. 15

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1893 to 1908

PORTS AND DESCRIPTIONS	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908
NORTHERN PORTS—																
Newchwang—																
Malwa	123	53	..	14	11	72	946	135	4	..	1	..	8	29	2	..
Patna	35	17	..	17	17	20	37	14	12	18	14	1	16	63	7	2
Benares	4	1	..	..	..	..	1	..	..	..	..	5	1	7	..	..
Sorts	..	..	..	1	..	..	2	..	..	..	..	..	..	..	..	..
Tientsin—																
Malwa	1,483	1,362	1,166	1,031	810	777	1,196	386	390	349	226	174	127	153	77	88
Patna	122	94	103	112	106	122	124	64	52	97	79	73	97	114	71	70
Benares	..	..	..	4	..	..	..	..	1	..	..	..	1	5	..	..
Sorts	10	5	12	8	12	13	24	1	..	..	3	..	..	..	2	..
Chefoo—																
Malwa	163	248	298	161	104	185	1,075	621	538	194	135	85	53	46	31	17
Patna	14	17	14	16	17	26	23	18	20	13	17	10	13	12	6	5
Benares	162	148	142	179	198	286	317	295	360	400	394	308	374	545	323	210
Sorts	..	..	..	..	..	..	..	..	..	4	..	..	..	..	..	..
Soochow—																
Malwa	..	..	..	..	5	1	..	..	..	..	..	..	..	..	..	..
Patna	..	..	..	..	527	623	224	104	20	1	..	..	..	..	..	..
Benares	..	..	..	..	112	143	42	12	..	..	..	..	..	..	..	..
Changsha—																
Malwa	..	..	..	..	..	..	..	..	..	..	..	8	5	2	1	..
Patna	..	..	..	..	..	..	..	..	..	..	..	97	230	234	270	138
Benares	..	..	..	..	..	..	..	..	..	..	..	5	5	11	5	1
Kiaochow—																
Malwa	..	..	..	..	..	..	2	..	1	..	..	..	..	1	..	..
Patna	..	..	..	..	..	..	1	..	..	..	..	..	..	[illegible]	11	17
YANGTZE PORTS—																
Chungking—																
Patna	..	1	..	..	..	..	..	..	..	..	..	..	..	1	1	..
Kiukiang—																
Malwa	3,246	3,199	2,871	2,630	2,464	2,216	2,565	2,215	2,106	1,732	2,211	2,395	1,686	1,435	1,837	1,479
Patna	22	22	13	12	19	22	16	8	11	47	29	23	29	24	37	24
Benares	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..
Sorts	..	..	1	1	..	..	1	..	..	6	..	..	..	..	..	..
Chinkiang—																
Malwa	3,320	4,138	3,854	3,371	2,900	2,882	4,276	3,925	3,823	2,962	3,471	3,431	2,313	2,452	3,264	2,853
Patna	47	41	40	53	56	52	44	34	34	34	37	31	37	46	38	41
Benares	2	..	..	..	4	19	20	1	..	..	..	..	1	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Yochow—																
Malwa	..	..	..	..	..	..	..	14	14	26	24	7	..	..	..	..
Patna	..	..	..	..	..	..	..	81	128	209	172	71	..	..	2	..
Benares	..	..	..	..	..	..	..	2	7	1	..	..	..	..	..	..
Shasi—																
Malwa	..	..	..	..	..	..	..	..	..	10	31	26	21	17	27	11
Patna	..	..	..	..	..	..	..	..	..	14	34	41	37	38	51	32
Hankow—																
Malwa	479	467	352	271	233	180	173	165	148	104	113	133	113	88	85	67
Patna	271	254	226	259	284	284	225	155	127	89	94	120	149	213	151	129
Benares	..	..	..	..	1	1	14	8	1	2	..	..	1	5	2	..
Sorts	1	..	1	1	1	..	..	1	..	..	..	..	..	..	..	..
Wuhu—																
Malwa	2,538	2,889	2,519	2,103	1,551	1,697	3,188	2,452	1,978	1,323	2,254	2,360	1,625	1,621	2,412	2,026
Patna	2	4	5	2	7	4	4	1	2	2	1	..	1	12	16	16
Sorts	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ichang—																
Patna	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..	..
Ningpo—																
Malwa	5,626	403	5,037	4,888	3,659	3,381	3,228	2,445	2,244	1,882	2,107	2,165	1,727	1,350	1,385	1,274
Patna	144	152	110	108	128	142	95	91	89	85	35	20	41	47	66	44
Benares	54	10	16	..	..	41	56	23	24	22	35	24	46	22	7	5
Sorts	5	..	1	5	..	3	1	..	..	36	30	..	..	..	..	..
Nanking—																
Malwa	..	..	..	..	..	..	142	619	706	536	554	627	389	259	430	188
Patna	..	..	..	..	..	..	15	54	80	163	319	815	516	691	540	192
Benares	..	..	..	..	..	..	19	74	115	144	98	55	10	..	..	..
Shanghai—																
Malwa	4,392	5,215	5,011	4,308	3,272	2,844	4,367	3,290	3,232	2,513	3,122	3,117	2,059	1,624	2,017	2,080
Patna	7,010	7,178	5,494	6,484	6,799	5,832	6,512	5,346	5,981	7,253	8,639	7,069	7,606	8,741	8,401	7,177
Benares	4,710	3,802	3,511	3,581	3,983	4,785	5,028	4,536	4,645	5,076	5,654	4,969	5,129	5,558	5,298	4,462
Sorts	17	3	9	20	17	17	16	..	..	107	78	48	17	13	6	8

No. 15—*continued*

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1893 to 1908—continued

PORTS AND DESCRIPTIONS	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908
SOUTHERN PORTS—																
Wenchow—																
Malwa	34	7	5	5	..	1	8	3	2	22	12	1	1	..	..	..
Patna	104	77	59	98	108	126	148	71	28	140	160	114	119	152	108	82
Benares	1	1	..	..	..	1	3	..	..	..	..	2	8	1	..	..
Sorts	..	..	..	..	..	..	..	..	..	21	3	..	..	..	..	..
Foochow—																
Malwa	2,351	2,365	2,080	1,653	1,264	1,179	1,624	1,324	1,217	1,067	1,518	1,442	1,081	1,025	1,062	1,085
Patna	1,413	1,492	1,239	1,301	1,492	1,367	1,206	850	803	885	858	686	858	1,222	829	559
Benares	242	174	166	127	203	425	458	358	324	345	421	352	441	617	425	316
Sorts	941	379	217	489	612	592	556	388	358	1,120	1,622	1,371	921	498	878	909
Formosa*—																
Malwa	..	27	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	..	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Benares	304	356	112	..	..	..	..	..	..	..	..	..	..	..	..	..
Sorts	4,383	3,511	1,617	..	..	..	..	..	..	..	..	..	..	..	..	..
Amoy—																
Malwa	139	126	99	75	63	60	81	61	94	73	41	45	45	24	18	24
Patna	88	77	11	239	39	5	59	12	97	46	90	22	..	..	273	85
Benares	2,926	2,511	1,955	1,538	2,223	2,660	2,506	2,279	2,300	2,590	2,338	2,030	2,558	3,425	3,039	2,790
Sorts	1,414	459	362	1,966	1,981	1,065	339	86	65	776	1,450	1,325	696	196	540	358
Swatow—																
Malwa	2,877	2,649	2,027	1,474	1,360	1,583	2,389	2,485	2,198	2,010	2,478	2,352	1,672	1,518	1,332	2,093
Patna	2,302	2,440	1,539	1,757	2,012	2,399	2,230	1,901	1,875	2,038	2,094	1,571	1,569	1,806	1,630	1,328
Benares	996	603	525	402	652	935	948	880	758	712	689	647	855	1,036	829	805
Sorts	200	98	28	109	204	134	32	11	7	161	631	295	33	21	13	7
Canton—																
Malwa	1,646	1,262	1,038	828	775	730	926	769	851	739	762	926	755	832	897	815
Patna	5,844	4,939	3,853	3,836	4,037	4,157	4,617	4,804	6,056	6,644	7,488	7,325	7,842	8,486	8,123	7,498
Benares	1,725	1,429	1,101	658	736	989	1,366	1,341	1,102	1,108	1,132	1,157	1,590	1,795	1,336	1,735
Sorts	..	2	7	8	10	3	2	1	5	8	80	45	22	32	48	11
Kowloon—																
Malwa	272	273	275	216	249	206	339	289	432	389	383	373	358	423	482	486
Patna	632	348	219	192	213	171	167	162	244	513	341	254	557	549	536	428
Benares	7	19	36	2	1	4	9	7	10	2	..	..	1	45	22	39
Sorts	5	2	..	5	8	5	..	..	..	4	3	2	1	..	..	..
Kiungchow—																
Malwa	6	6	28	7	1	..	..	..	..	..	..	..	..	..	..	..
Patna	429	235	256	358	534	598	688	447	333	401	187	445	953	918	1,053	742
Benares	772	3	7	..	10	42	102	85	49	21	2	5	122	125	80	104
Lappa—																
Malwa	..	..	..	4	..	..	..	..	..	..	..	..	..	..	..	..
Patna	1,622	2,151	1,471	1,838	2,110	2,510	2,219	1,587	1,409	1,397	1,088	1,276	1,782	1,646	1,405	1,246
Benares	2	17	8	..	..	..	11	2	..	..	..	..	..	..	1	35
Sorts	32	7	22	22	11	19	9	3	1	9	1	..	1	4	..	1
Pakhoi—																
Malwa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	193	164	10	64	94	18	39	24	27	115	117	104	111	82	217	140
Benares	214	135	137	73	40	104	102	70	86	17	6	29	65	103	52	139
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	8	..	..
Hangchow—																
Malwa	..	..	..	..	928	940	1,914	1,760	1,822	1,827	2,185	2,431	1,998	1,473	1,534	1,124
Patna	..	..	..	..	42	34	42	36	28	30	30	26	42	41	31	23
Benares	..	..	..	..	10	18	1	1	2	..	..	23	61	89	108	52
Sorts	..	..	..	..	..	..	..	..	..	13	12	7	..	..	..	..
Samshui—																
Malwa	..	..	..	..	..	..	..	..	..	..	1	..	..	2	..	..
Patna	..	..	..	..	..	..	1	..	2	44	189	245	273	300	249	261
Benares	..	..	..	..	..	..	..	..	..	8	1	..	25	77	40	122
Sorts	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
Wuchow—																
Patna	..	..	..	..	..	..	..	..	..	..	..	8	22	24	22	29
Benares	..	..	..	..	..	..	..	..	..	..	..	1	..	9	1	..
Kongmoon—																
Patna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	295

* From 1891 represents Tamsui and Tainan; in 1896 it was ceded to Japan. The imports of opium (in piculs) into Formosa from 1896 were as follows:—

	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908
Patna	..	..	..	..	..	..	200	200	..	..	..	222	1,004
Benares	66	342	628	10	470	509	600	602	1,240	880	1,700	1,369	
Sorts	1,047	2,008	2,340	3,689	3,280	2,226	1,495	690	1,577	1,167	1,596	1,089	1,561
TOTAL	1,113	2,350	2,968	3,699	3,750	2,735	2,295	1,492	2,817	2,047	3,296	2,680	2,565

No. 16

IMPORTS of OPIUM into the STRAITS SETTLEMENTS, and EXPORTS therefrom in each year from 1893 to 1908

[In chests]

		1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908
	IMPORTS— FROM—																
Patna	Calcutta	3,789	4,247	1,131	525	645	740	354	750	780	1,002	1,567	207	30	65	255	50
	Hongkong	376	40	..	..	..	1	..	..	160	175	34	..	..	..	..	..
	Sourabaya	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rangoon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Benares	Calcutta	10,917	10,655	10,852	12,477	12,081	12,729	14,140	15,469	14,405	13,714	12,881	12,029	12,656	12,365	13,198	11,409
	Hongkong and China	301	46	212	59	..	1	..	10	37	49	2	10	22	84	..	10
	Labuan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rangoon	..	..	..	..	..	525	..	..	..	..	..	..	..	..	..	..
	Netherlands India	..	..	..	..	..	..	..	..	..	..	..	..	..	35	1	4
	Other places	1	..	2	26	..	..	..	..	..	..	..	..	..	..	..	..
Malwa	Hongkong and China	..	..	..	..	..	..	..	..	..	..	..	15	..	..	..	..
	Bombay	..	..	..	..	..	..	..	..	..	..	36	54	..	..	..	60
	Netherlands India	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
TOTAL INDIAN	....	15,384	14,988	12,226	13,087	12,726	13,996	14,494	16,229	15,382	14,940	14,521	12,315	12,708	12,549	13,449	11,533
Persian	....	213	78	90	173	64	221	541	1,145	1,240	923	2,314	530	248	76	234	51
Turkish	....	45	22	3	87	1	17	25	20	9	25	8	15	9	4	11	7
Chinese	....	..	..	..	..	28	4	..	..	..	..	..	..	..	..	..	..
	TOTAL IMPORTS	15,642	15,088	12,319	13,347	12,819	14,238	15,060	17,394	16,631	15,888	16,843	12,860	12,965	12,629	13,694	11,591
	Total imports of Indian opium from—																
	Calcutta	*14,706*	*14,902*	*11,983*	*13,002*	*12,726*	*13,469*	*14,494*	*16,219*	*15,185*	*14,716*	*14,448*	*12,236*	*12,686*	*12,430*	*13,448*	*11,459*
	Hongkong	*677*	*86*	*212*	*59*	..	*2*	..	*31*	*197*	*224*	*36*	*25*	*22*	*84*	..	*10*
	EXPORTS— TO—																
Patna	Melbourne	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Sydney	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Hongkong and China	2,287	1,959	661	288	201	841	360	758	296	536	939	219	30	65	45	..
	Netherlands India	300	36	52	45	1	36	6	..	11	20	87	..	..	..	..	..
	Philippines	9	96	..	..	22	..	..	..	..	..	..	..	..	..	..	..
	Sarawak	32	67	86	42	..	..	..	..	12	..	..	..	..	..	..	..
	Siam	330½	177	..	8	..	..	..	..	..	..	2	..	..	..	..	..
	Manila	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Other places	11	38	..	19	..	..	..	..	5	10	37	..	..	..	..	..
Benares	Hongkong and Chinese ports	1,360	1,585	853	1,180	2,875	3,233	3,350	2,928	3,527	2,764	2,097	1,476	1,831	1,590	750	1,936
	Netherlands India	2,146	1,938	2,483	2,400	2,045	1,828	2,105	1,909	1,915	2,020	2,118	2,021	2,203	2,492	2,084	1,440
	Sumatra	777	501	481	660	222	258	204	273	587	430	359	55	..	..	..	..
	Siam	1,087	1,449	1,447½	1,754	1,472	1,851	1,649	2,026	1,707	1,845	1,962	2,141	940	753	1,733	1,616
	Labuan	31	29	30	41	26	30	28	36	22	16	30	26	27	65	66	57
	Sarawak	89	48	22	77	98	103	111	110	137	157	148	160	135	195	170	120
	Philippines	49	60	57	58	41	29	41	76	96	30	35	28	20	43	11	..
	French India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mauritius	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..
	Manila	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Federated Malay States	..	..	..	..	..	..	..	..	..	..	..	..	1,102	1,406	1,306	1,180
	Selangore	215	138	258	168	261	428	442	212	173	151	175	77	..	..	..	..
	Natunas Islands and other places	90	111	78	36	222	113	137	134	362	85	78	67	67	69	99	98
Malwa	Hongkong and China	..	..	..	..	..	..	..	..	..	..	36	..	..	..	..	5
	Netherlands India	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
TOTAL INDIAN	....	8,813¾	8,502	6,532½	6,776	7,486	8,750	8,433	8,462	8,850	8,066	8,104	6,270	6,355	6,678	6,258	6,452
Persian	....	21	58	18	51	32	78	96	199	304	330	741	296	215	88	145	120
Turkish	....	9	1	..	35	4	2	14	19	11	11	13	15	9	4	11	7
Chinese	....	..	..	..	15	32	10	..	..	..	..	..	..	..	..	..	..
	TOTAL EXPORTS	8,843¾	8,561	6,550½	6,877	7,554	8,840	8,543	8,680	9,165	8,407	8,858	6,581	6,579	6,770	6,414	6,579
	Total exports of Indian opium to— Hongkong and Chinese ports	*3,467*	*3,544*	*1,514*	*1,468*	*3,076*	*4,074*	*3,710*	*3,686*	*3,823*	*3,300*	*3,936*	*1,695*	*1,861*	*1,655*	*795*	*1,941*

No. 17

NUMBER of CHESTS of INDIAN OPIUM imported into SIAM from 1869 to 1908

1869	402	1883	704	1897	720
1870	316	1884	669	1898	1,528
1871	652	1885	771	1899	1,304
1872	653	1886	664	1900	1,567
1873	580	1887	968	1901	1,472
1874	693	1888	993	1902	1,781
1875	657	1889	1,035	1903	1,875
1876	788	1890	1,440	1904	2,389
1877	649	1891	1,200	1905	1,506
1878	675	1892	500	1906	641
1879	822	1893	791	1907	1,385
1880	798	1894	1,125	1908	1,383
1881	785	1895	1,001		
1882	831	1896	1,327		

Note.—There is much smuggling, and a somewhat smaller quantity than is actually imported is entered in this statement
All the opium imported into Siam is believed to be Benares opium, brought chiefly from Singapore

SALT

[TABLES 1 TO 21, PAGES 64 TO 81]

(*Compiled from figures specially supplied by the Governments of Bengal, Bombay, Madras, and Burma, the Commissioner of Northern India Salt Revenue and (for Gwalior) by the Agent to the Governor General in Central India and published in their respective reports on the administration of the Salt Revenue*)

Production

The total quantity of salt produced in India in 1908 was about 35 millions of maunds (1,279,940 tons). This quantity was supplemented by about 17 millions of maunds (611,343 tons) of imported salt, the total quantity produced and imported amounting to 51 millions of maunds (1,891,283 tons). From two-thirds to three-fourths of the quantity annually consumed is produced in India. Importation is practically limited to salt landed in Bengal and Burma from England, Germany, other countries in Europe, Aden, Muscat, Jeddah, and some Egyptian ports in the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity (maunds) produced in each of the last three years, are :

	1906	1907	1908
Burma : on the coast from sea-water and in Upper Burma from brine wells	812,497	817,359	853,129
Bengal : educed in the process of refining saltpetre	1,649	710	1,311
Northern India :			
Sambhar lake	3,833,912	4,270,980	5,234,333
Panjab mines and Kohat	3,578,367	3,237,021	2,989,590
Rajputana sources other than Sambhar	863,078	973,937	856,767
Mandi, Sultanpur, Gwalior, and the saltpetre refineries	239,911	253,013	232,797
	8,515,268	8,734,951	9,313,487
Sind : Moach (near Karachi), Saran, and Dilyar deposits	320,607	357,821	444,007
Bombay : on the coast and in the Runn of Kutch	10,631,156	10,492,489	12,385,759
Madras : on the east coast	11,234,984	9,616,725	11,844,846
TOTAL	31,516,161	30,020,055	34,842,539

For some years previous to 1901, and again in 1902 and 1904, the quantity of salt manufactured by Government was less than the quantity produced by private manufacturers. In 1901 and 1903 the quantity manufactured by Government exceeded the quantity manufactured privately. In 1905 the quantities were almost equal. In 1906 and 1907 the quantity of private salt exceeded the quantity manufactured by Government by over one million maunds and in 1908 by two million maunds.

Sea salt on the coast of Burma is produced by artificial heat ; on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana and Central India the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Panjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi. More than half of the whole production is represented by sea salt evaporated on the coasts of Bombay and Madras.

Consumption and Revenue

The figures below indicate the progress in consumption in the last twenty-one years :

	Average annual quantity	Average annual duty
	Maunds	₹
1888-89 to 1892-93	33,431,896	8,02,69,704
1893-94 to 1897-98	34,210,675	8,25,80,982
1898-99 to 1902-03	35,678,602	8,67,59,679
1903-04 to 1907-08	39,597,341	6,15,89,957
1908-09	43,017,024	4,32,64,162

Administration

The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration will be found in the 13th issue of the volume of Financial and Commercial Statistics.

Burma

Lower Burma.—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In seven of these a system of direct taxation is in force, as in India. In the other three, instead of ascertaining the quantity of salt actually produced, the productive capacity of the vessels employed is estimated, and a charge made on each

SALT—*continued*

which is supposed to be about equivalent to the duty on imported salt from time to time. The present rate of import duty is one rupee per maund.

In January 1902 the system of direct taxation on output was introduced into the Hanthawaddy and Bassein Districts, the rate of duty being fixed at eight annas a maund. The system was extended to the Myangmya District in 1903, to the Mergui and Tavoy Districts in 1904, from the 1st January 1905 to the Amherst District, and from the 1st January 1906 to the Kyaukpyu District.

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, *viz.*, R1 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

Bengal (including Eastern Bengal and Assam)

From the creation of the salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue for the most part separate from, and independent of, the agency controlling the manufacture and sale of salt.

In Orissa the administration of the Salt Department was made over from the Commissioner of Salt Revenue, Madras, to the Commissioner of Excise under the Government of Bengal from October 1897. Advantage was taken of the transfer to create a combined preventive establishment for the whole Bengal littoral, and the Indian Salt Act, XII of 1882, was extended from the 9th April 1898 to the districts of the 24-Parganas, Midnapur, Khulna, Backerganj, and Chittagong, Bengal Act VII of 1864 also remaining in force in them. In March 1901 the Act was extended to the Districts of Howrah and Noakhali. A proposal for the reorganisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February 1905, preventive operations were started in the Chittagong and Noakhali Districts in October 1905 tentatively for three years. They were also inaugurated on an independent footing in Howrah where they had been carried on tentatively since January 1902, by a small party under the Inspector of the Tamluk (Terapakia) Circle in the District of Midnapur. There is no preventive establishment for the District of Backerganj. No salt is produced or manufactured in Eastern Bengal and Assam. Salt educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs is subject to a duty of R1 a maund since the 20th March 1907. The salt preventive establishments in Chittagong and Noakhali were left under the control of the Commissioner of Excise and Salt, Bengal, till the 31st March 1910.

The following are the descriptions of salt now commonly imported :

Manufactured by solar evaporation : from Bombay, Madras, Ceylon, Jeddah, Muscat, Egyptian Red Sea ports, Aden, and Spain ;

Manufactured by boiling : from Liverpool and Hamburg ;

Rock salt : from Muscat.

The rate of duty per maund on salt in Bengal has decreased from R3-4 in 1844 to R1 in 1907.

Northern India

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the local Governments and Administrations within whose jurisdictions the customs organisation worked, but now immediately under the Government of India.

The salt works at Sultanpur in the Delhi Division are worked under the supervision of the Northern India Salt Revenue Department, which has also the charge of the mines in the salt range in the Panjab, and of a force designated the Internal Branch maintained in Oudh, the Province of Agra, the Panjab, Rajputana, and Bihar, for the supervision of the saltpetre trade, the levy of duty on salt educed from saltpetre, and the control of the manufacture of other saline substances, such as sulphate of soda and carbonate of soda.

The general rates of duty on Rajputana salt have varied between R3 in 1877 and R1 in 1907.

Salt excavated in the Sind Saugor Doab and the Kalabagh mines is subject to a duty of R1 per maund since the 20th March 1907, as also salt from the Kohat mines.

Salt educed in the process of manufacturing saltpetre has always been subject to the ordinary duty.

Sind

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed.

SALT—*concluded*

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the Districts of Thar and Parkar and Hyderabad.

Bombay

Salt is produced in Bombay for local consumption and for export by land to Central India and Rajputana, the Central Provinces, the United Provinces, and the Nizam's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements exports, both by land and sea, pay full excise duty in Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund only to cover cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Guzerat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Guzerat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and manufacture was concentrated at two places—Kharaghora on the borders of the Runn, and Dharásna on the sea coast of the Surat District. At Kharaghora salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharásna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghora to certain Native States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Madras

There are two systems of salt manufacture in the Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possession in India, and in consideration receives payments annually aggregating ₹4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras indent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being R1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost *plus* cost of transport from the factory) were established at all important fishing centres along the coast; there were 136 such yards in 1908-09.

SALT

No. 1

INDIA.—*QUANTITY and VALUE (excluding duty) of*

PROVINCE	QUANTITY (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1904	1905	1906	1907	1908	1904	1905
Burma	..	..	..	..	..	582,148	629,699
Bengal (*a*)	..	..	..	..	..	2,400	80
Northern India—							
Panjab Mines	2,923,741	2,560,458	3,212,648	2,768,411	2,552,715	..	..
Kohat ,,	..	..	..	..	..	453,620	405,516
Mandi ,,	..	..	..	..	..	122,697	97,204
Sambhar Source	3,434,263	5,439,202	3,833,912	4,270,980	5,234,333	..	..
Didwana ,,	231,875	308,177	302,206	326,364	296,510	..	..
Pachbadra ,,	395,271	351,675	560,872	647,573	560,257	..	..
Sultanpur Works	..	..	..	..	..	75,184	103,198
Saltpetre Refineries	..	..	..	..	..	51,469	49,657
TOTAL, N. INDIA	6,985,150	8,659,512	7,909,638	8,013,328	8,643,815	702,970	655,575
Gwalior	..	..	..	..	..	10,181	2,293
Sind	368,599	388,333	320,607	357,821	444,007	..	..
Bombay	2,451,106	2,829,199	2,671,201	2,590,616	3,002,726	9,265,578	8,742,598
Madras	3,155,056	4,291,333	4,245,889	3,305,862	4,430,288	6,558,766	6,288,385
GRAND TOTAL	12,959,911	16,168,377	15,147,335	14,267,627	16,520,836	17,122,043	16,318,630

	VALUE (in						
Burma	..	..	..	..	..	8,39,828	9,63,989
Bengal	..	..	..	..	..	154	20
Northern India—							
Panjab Mines	1,37,050	1,53,852	1,93,261	1,65,618	1,52,179	..	..
Kohat ,,	..	..	..	..	..	18,628	21,121
Mandi ,,	..	..	..	..	..	80,520	63,790
Sambhar Source	8,58,566	13,59,800	9,58,478	10,67,745	13,08,583	..	..
Didwana ,,	10,869	14,446	14,166	15,298	13,899	..	..
Pachbadra ,,	37,057	32,970	52,582	60,710	52,524	..	..
Sultanpur Works	..	..	..	..	..	21,537	28,487
Saltpetre Refineries	..	..	..	..	..	19,033	25,346
TOTAL, N. INDIA	10,43,542	15,61,068	12,18,487	13,09,371	15,27,185	1,39,718	1,38,744
Gwalior	..	..	..	..	..	8,573	3,057
Sind	34,556	36,752	34,712	38,691	48,160	..	..
Bombay	3,06,388	3,93,424	3,70,689	3,59,848	4,16,708	19,19,142	10,14,428
Madras	5,88,820	8,34,624	7,89,387	6,14,812	8,26,845	13,35,965	13,30,672
GRAND TOTAL	19,73,306	28,25,868	24,13,275	23,22,722	28,18,898	42,43,380	34,50,910

(*a*) Educed in the process of refining saltpetre

SALT PRODUCED, in each year from 1904 to 1908

maunds of 82⅔lb)								
WISE THAN BY GOVERNMENT			TOTAL					PROVINCE
1906	1907	1908	1904	1905	1906	1907	1908	
812,497	817,359	853,129	582,148	629,699	812,497	817,359	853,129	Burma
(*b*) 1,649	(*c*) 710	(*d*) 1,311	2,400	80	1,649	710	1,311	Bengal (*a*)
								Northern India—
--	--	--	2,923,741	2,560,458	3,212,648	2,768,411	2,552,715	Panjab Mines
365,719	468,610	436,875	453,620	405,516	365,719	468,610	436,875	Kohat ,,
98,236	111,133	107,643	122,697	97,204	98,236	111,133	107,643	Mandi ,,
--	--	--	3,434,263	5,439,202	3,833,912	4,270,980	5,234,333	Sambhar Source
..	--	--	231,875	308,177	302,206	326,364	296,510	Didwana ,,
..	--	--	395,271	351,675	560,872	647,573	560,257	Pachbadra ,,
63,771	68,942	47,182	75,184	103,198	63,771	68,942	47,182	Sultanpur Works
71,114	67,778	66,067	51,469	49,657	71,114	67,778	66,067	Saltpetre Refineries
598,840	716,463	657,767	7,688,120	9,315,087	8,508,478	8,729,791	9,301,582	TOTAL, N. INDIA
6,790	5,160	11,905	10,181	2,293	6,790	5,160	11,905	Gwalior
--	--	--	368,599	388,333	320,607	357,821	444,007	Sind
7,959,955	7,901,873	9,383,033	11,716,684	11,571,797	10,631,156	10,492,489	12,385,759	Bombay
6,989,095	6,310,863	7,414,558	9,713,822	10,579,718	11,234,984	9,616,725	11,844,846	Madras
16,368,826	15,752,428	18,321,703	30,081,954	32,487,007	31,516,161	30,020,055	34,842,539	GRAND TOTAL

rupees)								
13,95,572	14,10,494	15,07,742	8,39,828	9,63,989	13,95,572	14,10,494	15,07,742	Burma
257	76	131	154	20	257	76	131	Bengal
								Northern India—
--	--	--	1,37,050	1,53,852	1,93,261	1,65,618	1,52,179	Panjab Mines
17,467	21,966	20,479	18,628	21,121	17,467	21,966	20,479	Kohat ,,
64,467	72,931	70,641	80,520	63,790	64,467	72,931	70,641	Mandi ,,
--	--	--	8,58,566	13,59,800	9,58,478	10,67,745	13,08,583	Sambhar Source
--	--	--	10,869	14,446	14,166	15,298	13,899	Didwana ,,
--	--	--	37,057	32,970	52,582	60,710	52,524	Pachbadra ,,
16,939	17,235	10,812	21,537	28,487	16,939	17,235	10,812	Sultanpur Works
34,816	36,007	16,517	19,033	25,346	34,816	36,007	16,517	Saltpetre Refineries
1,33,689	1,48,139	1,18,449	11,83,260	16,99,812	13,52,176	14,57,510	16,45,634	TOTAL, N. INDIA
7,964	5,647	23,809	8,573	3,057	7,964	5,647	23,809	Gwalior
--	--	--	34,556	36,752	34,712	38,691	48,160	Sind
9,36,768	9,48,116	11,42,548	22,25,530	14,07,852	13,07,457	13,07,964	15,59,256	Bombay
13,50,547	13,22,193	15,26,740	19,24,785	21,65,296	21,39,934	19,37,005	23,53,585	Madras
38,24,727	38,34,665	43,19,419	62,16,686	62,76,778	62,38,072	61,57,387	71,38,317	GRAND TOTAL

(*a*) Educed in the process of refining saltpetre. (*b*) The salt educed in 1906 was not sold but destroyed. (*c*) Of the quantity educed in 1907, 135 maunds were excised. 256 maunds destroyed, and 319 maunds were lying in store at the end of the year. (*d*) Of the quantity educed in 1908, 620 maunds were excised and 690 maunds were lying in store

No. 2

INDIA.—*QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND in each year from 1904-05 to 1908-09*

PROVINCE	QUANTITY (in maunds of 82⅔lb)					VALUE (in rupees)				
	1904-05	1905-06	1906-07	1907-08	1908-09	1904-05	1905-06	1906-07	1907-08	1908-09
Burma	1,365,665	1,329,234	1,550,338	1,701,105	1,642,809	10,60,612	8,34,742	10,33,454	10,93,206	11,55,543
Eastern Bengal and Assam(a)	157	683,558	604,269	1,200,065	963,523	754	3,42,989	2,67,395	6,10,814	4,95,145
Bengal	11,879,588	10,618,991	10,560,151	12,412,587	3,629,361	69,09,869	53,30,465	52,82,440	62,80,753	67,25,477
Northern India . . .	42,768	42,498	32,737	32,108	24,703	1,69,122	1,68,305	1,29,727	1,26,508	97,280
Sind	1,594	1,933	2,090	2,303	2,464	3,177	7,040	8,191	8,700	9,530
Bombay	297,052	304,427	339,531	387,811	375,873	807,808	6,61,476	7,30,420	6,44,158	6,29,765
Madras	2,200	2,799	3,566	2,261	3,308	9,521	10,356	13,185	9,367	14,092
TOTAL .	13,589,024	12,983,440	13,095,682	15,738,240	16,641,981	80,60,863	73,55,373	74,64,812	87,73,506	91,26,832

(a) The figures from 1905-06 are for the new province of Eastern Bengal and Assam

No. 2—A

INDIA.—*TOTAL QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED and PRODUCED, in each year from 1889-90 to 1908-09*

IMPORTS		PRODUCTION		TOTAL IMPORTED AND PRODUCED
1889-90	11,218,719	1889	28,527,925	39,746,644
1890-91	10,790,319	1890	28,649,890	39,440,209
1891-92	10,267,720	1891	26,684,375	36,952,095
1892-93	10,070,191	1892	23,261,484	33,331,675
1893-94	11,531,129	1893	21,598,078	33,129,207
1894-95	14,169,173	1894	33,798,510	47,967,683
1895-96	11,443,572	1895	30,865,566	42,309,138
1896-97	9,249,144	1896	26,690,014	35,939,158
1897-98	13,583,620	1897	23,871,959	37,455,579
1898-99	11,513,735	1898	26,845,589	38,359,324
1899-1900	11,600,518	1899	25,062,459	36,662,977
1900-01	9,810,587	1900	27,363,449	37,174,036
1901-02	14,346,947	1901	30,000,077	44,347,024
1902-03	11,835,449	1902	28,316,479	40,151,928
1903-04	12,415,579	1903	22,400,971	34,816,550
1904-05	13,589,024	1904	30,081,954	43,670,978
1905-06	12,983,440	1905	32,487,907	45,470,447
1906-07	13,095,682	1906	31,516,161	44,611,843
1907-08	15,738,240	1907	30,020,055	45,758,295
1908-09	16,641,981	1908	34,842,539	51,484,520

No. 3

India.—Abstract Statement of Salt Consumption and Revenue

No. 3

INDIA.—*ABSTRACT STATEMENT of SALT CONSUMPTION and REVENUE*

	Burma		Bengal		Northern India		Sind
	Quantity (*a*)	Duty(*a*)	Quantity	Duty	Quantity	Duty	Quantity
	Maunds	R	Maunds	R	Maunds	R	Maunds
1889-90	1,189,769	13,19,650	9,549,274	2,38,73,300	7,985,170	1,82,06,930	243,992
1890-91	1,406,470	15,88,180	9,822,495	2,45,56,280	7,785,154	1,80,02,060	236,639
1891-92	1,358,952	16,10,140	10,066,485	2,51,66,280	8,136,697	1,84,53,010	242,703
1892-93	1,422,211	16,21,950	10,170,992	2,54,27,560	8,667,790	2,00,81,890	250,291
1893-94	1,477,212	16,75,900	10,027,648	2,50,69,200	7,226,276	1,65,28,280	251,864
1894-95	914,098	11,07,580	10,338,235	2,58,45,640	7,778,090	1,79,16,720	252,501
1895-96	1,244,097	14,64,710	10,414,916	2,60,37,350	7,716,453	1,73,35,080	262,674
1896-97	1,089,329	13,08,990	10,512,021	2,62,80,100	7,507,952	1,74,80,670	270,830
1897-98	1,196,940	14,39,280	10,334,403	2,58,36,060	7,518,256	1,82,22,730	268,093
1898-99	1,256,757	14,69,988	10,308,621	2,57,71,560	7,916,980	1,90,84,620	270,323
1899-1900	1,224,205	14,49,522	10,698,617	2,67,46,550	7,486,519	1,81,04,132	275,311
1900-01	1,036,663	12,46,279	10,630,047	2,65,75,119	8,029,580	1,94,40,326	275,390
1901-02	1,186,084	14,07,629	11,035,689	2,75,89,252	7,481,964	1,80,18,584	279,483
1902-03	1,462,221	17,03,855	11,423,130	1,52,07,456	7,552,460	1,81,38,559	289,192
1903-04	1,208,639	14,60,416	11,332,732	2,26,65,520	8,195,480	1,59,70,363	288,536
1904-05	1,397,926	16,38,091	11,852,724	2,33,51,727	8,178,463	1,55,68,743	323,029
1905-06	1,417,041	17,47,820	(*b*)10,138,277	(*b*)1,52,07,456	9,014,986	1,33,99,248	347,432
1906-07	1,347,367	17,30,510	11,090,299	1,61,46,189	9,259,174	1,28,91,619	358,136
1907-08	1,515,199	18,69,529	10,925,322	1,09,25,350	9,665,146	95,68,643	401,283
1908-09	1,543,779	18,90,109	11,447,895	1,14,47,907	9,768,311	96,69,107	393,887

NOTE.—This table states the quantity of salt actually consumed in each province, and the duty thereon calculated at the rate in operation in each province, except that the figures under Bombay include salt exported to the United Provinces of Agra and Oudh, Central India, the Central Provinces, Mysore, and the Nizam's Territories. From the 18th March 1903 the general rate of duty was reduced from R2½ to R2 per maund, and in the case of salt manufactured in certain Kohat mines the duty was altered from R2 per Lahori maund to R1½ per Indian maund. A further reduction in the general rate from R2 to R1½ per maund took effect from the 22nd March 1905. The general duty was again reduced from R1½ to R1 per maund with effect from the 20th March 1907. In Burma the rate remains unaltered, namely, R1 per maund

(*a*) The sums entered under Duty include duty on excised as well as on imported salt. The quantity of the former is not entered in the figure under Quantity, only rough estimates being available

(*b*) Figures for Eastern Bengal and Assam have been excluded from the 1st October 1905. The quantity actually consumed in the province not available

(MISCELLANEOUS RECEIPTS excluded), in each official year from 1889-90 to 1908-09

Bombay			Madras		Total		
Duty	Quantity	Duty	Quantity	Duty	Quantity	Duty	
R	Maunds	R	Maunds	R	Maunds	R	
6,07,080	6,055,995	1,51,42,800	8,022,466	2,00,56,170	33,046,666	7,92,05,930	1889-90
5,90,020	6,106,512	1,52,65,520	7,923,468	1,98,08,670	33,280,738	7,98,10,730	1890-91
6,04,740	6,439,449	1,60,98,620	8,185,395	2,04,63,490	34,429,675	8,24,50,150	1891-92
6,24,790	6,382,552	1,59,56,380	8,157,454	2,03,93,640	35,051,290	8,41,06,210	1892-93
6,27,700	6,629,367	1,65,73,420	8,015,789	2,00,39,470	33,628,156	8,05,13,970	1893-94
6,29,250	6,646,303	1,66,15,760	8,221,645	2,05,54,110	34,150,872	8,26,69,060	1894-95
6,55,120	6,777,445	1,69,43,610	8,271,396	2,06,78,500	34,686,981	8,31,14,370	1895-96
6,75,730	6,659,096	1,66,47,740	8,023,263	2,00,58,160	34,062,491	8,24,21,390	1896-97
6,70,100	6,827,870	1,70,69,670	8,379,313	2,09,48,280	34,524,875	8,41,86,120	1897-98
6,74,840	7,137,717	1,78,44,290	8,378,535	2,09,46,340	35,268,933	8,57,91,638	1898-99
6,87,110	6,767,343	1,69,18,360	8,605,509	2,15,13,770	35,057,504	8,54,19,444	1899-1900
6,87,057	6,783,150	1,69,57,875	9,060,452	2,26,51,129	35,815,282	8,75,57,785	1900-01
6,97,628	6,611,840	1,65,29,600	8,984,823	2,24,62,057	35,579,883	8,67,04,750	1901-02
7,13,829	6,814,187	1,69,24,716	9,122,219	2,26,07,952	36,663,409	8,83,24,779	1902-03
5,76,092	6,647,425	1,32,94,850	9,930,133	1,98,60,266	37,602,945	7,38,27,507	1903-04
6,37,930	7,242,177	1,43,45,824	10,137,288	2,01,35,797	39,131,607	7,56,78,112	1904-05
5,19,888	7,770,728	1,16,56,092	9,911,281	1,48,66,921	38,599,745	5,73,97,425	1905-06
5,30,810	8,043,114	1,19,37,697	10,425,527	1,54,23,270	40,523,617	5,86,60,095	1906-07
4,01,283	8,727,938	87,27,938	10,893,905	1,08,93,905	42,128,793	4,23,86,648	1907-08
3,93,887	8,814,930	88,14,930	11,048,222	1,10,48,222	43,017,024	4,32,64,162	1908-09

No. 4

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1904-05 to 1908-09*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔ lb)					DUTY (in rupees)				
		1904-05	1905-06	1906-07	1907-08	1908-09	1904-05	1905-06	1906-07	1907-08	1908-09
BURMA—											
Salt imported by sea	R a. p. 1 — —	1,397,926	1,417,041	1,347,367	1,515,199	1,543,779	13,97,926	14,17,041	13,47,367	15,15,199	15,43,779
Excised salt (*a*)	..	..	..	..	..	..	2,40,165	3,30,779	3,83,143	3,54,330	3,46,330
TOTAL QUANTITY AND DUTY	—	1,397,926	1,417,041	1,347,367	1,515,199	1,543,779	16,38,091	17,47,820	17,30,510	18,69,529	18,90,109
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	..
TOTAL GROSS REVENUE	—	—	—	—	—	—	16,38,091	17,47,820	17,30,510	18,69,529	18,90,109
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	43,395	51,162	41,413	46,442	46,069
TOTAL NET REVENUE	—	—	—	—	—	—	15,94,696	16,96,658	16,89,097	18,23,087	18,44,040
BENGAL—											
Salt imported (except from Bombay and Madras)	2 8 —, 2 — — 1 8 — & 1	11,257,051	9,392,048	10,323,074	10,014,376	10,521,672	2,21,70,719	1,40,88,112	1,49,95,458	1,00,14,404	1,05,21,684
Salt imported from Bombay	2 8 —, 2 — —, 1 8 — & 1 } paid in Bombay	523,499	716,230	764,662	907,756	926,223	10,46,660	10,74,345	11,46,887	9,07,756	9,26,223
Salt imported from Madras	2 8 —, 2 — —, 1 8 — & 1 } paid in Madras	67,174	29,999	2,563	3,190	..	1,34,348	44,999	3,844	3,190	..
Excised salt	2 8 — & 2 — —	..	..	..	..	..	..	..	..	..	..
TOTAL QUANTITY AND DUTY	—	11,852,724	10,138,277	11,090,299	10,925,322	11,447,895	2,33,51,727	1,52,07,456	1,61,46,189	1,09,25,350	1,14,47,907
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,79,152	1,28,780	1,02,066	1,21,645	1,37,214
TOTAL GROSS REVENUE	—	—	—	—	—	—	2,35,30,879	1,53,36,236	1,62,48,255	1,10,46,995	1,15,85,121
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	4,92,155	4,27,036	4,87,382	4,68,143	5,02,131
TOTAL NET REVENUE	—	—	—	—	—	—	2,30,38,724	1,49,09,200	1,57,60,873	1,05,78,852	1,10,82,990
NORTHERN INDIA—											
All salt, except salt from the Mandi and Kohat Mines	2 8 —, 2 — —, 1 8 —, & 1	7,611,456	8,553,610	8,772,909	9,097,601	9,197,500	1,48,59,756	1,28,36,483	1,22,92,753	91,00,290	91,97,513
Share of the revenue at the Mandi Mines	— 7 6, — 6 —, — 4 6, & — 3 —	113,104	98,514	94,817	114,570	113,394	28,132	18,471	17,601	14,321	14,174
Kohat Mines	2—per Lahori md. & 1 8—and 1 per Indian md.	453,903	362,862	391,448	452,975	457,417	6,80,855	5,44,294	5,81,865	4,54,032	4,57,420
TOTAL QUANTITY AND DUTY	—	8,178,463	9,014,986	9,259,174	9,665,146	9,768,311	1,55,68,743	1,33,99,248	1,28,91,619	95,68,643	96,69,107
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	14,27,627	15,82,447	16,62,885	16,76,226	16,89,869
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,69,96,370	1,49,81,695	1,45,54,504	1,12,44,869	1,13,58,976
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	10,37,091	11,02,290	10,59,110	10,64,147	11,56,849
TOTAL NET REVENUE	—	—	—	—	—	—	1,59,59,279	1,38,79,405	1,34,95,394	1,01,80,722	1,02,02,127

(*a*) No information

No. 4—*continued*

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1904-05 to 1908-09—continued*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔lb)					DUTY (in rupees)				
		1904-05	1905-06	1906-07	1907-08	1908-09	1904-05	1905-06	1906-07	1907-08	1908-09
SIND—	*R a. p. R a. p.*										
Salt imported by Sea	2 8 —, 2 — — 1 8 — & 1	1,594	1,933	2,090	2,303	2,464	3,177	2,900	3,124	2,303	2,464
Excised salt	2 8 —, 2 — 1 8 —	319,681	342,978	356,046	398,980	391,423	6,32,999	5,14,467	5,27,686	3,98,980	3,91,423
	— 8 — (*a*) & 1	—	—	—	—	—	—	—	—	—	—
	1 — —	1,754	2,521	..	..	..	1,754	2,521	..	..	..
TOTAL QUANTITY AND DUTY	—	323,029	347,432	358,136	401,283	393,887	6,37,930	5,19,888	5,30,810	4,01,283	3,93,887
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	58,500	63,261	72,362	85,309	85,144
TOTAL GROSS REVENUE	—	—	—	—	—	—	6,96,430	5,83,149	6,03,172	4,86,592	4,79,031
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	1,37,256	1,35,032	1,34,017	1,43,820	1,72,859
TOTAL NET REVENUE	—	—	—	—	—	—	5,59,174	4,48,117	4,69,155	3,42,772	3,06,172
BOMBAY—											
Salt removed for export to all places [except Calcutta and Madras (including Foreign Malabar)] and salt imported by land and by Sea	2 8 —, 2 — — 1 8 — & 1	7,242,177	7,770,728	8,043,114	8,727,938	8,814,930	1,43,45,824	1,16,56,092	1,19,37,697	87,27,938	88,14,930
Excise duty on Goa, Daman and Diu salt [except salt exported to Madras (including Foreign Malabar)]	2 8 — 2 — — & 1	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY	—	7,242,177	7,770,728	8,043,114	8,727,938	8,814,930	1,43,45,824	1,16,56,092	1,19,37,697	87,27,938	88,14,930
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	7,55,000	7,84,499	8,20,827	8,64,560	8,44,652
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,51,00,824	1,24,40,591	1,27,58,524	95,92,498	96,59,582
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	16,66,846	16,98,352	17,64,312	17,90,964	18,14,118
TOTAL NET REVENUE	—	—	—	—	—	—	1,34,33,978	1,07,42,239	1,09,94,212	78,01,534	78,45,464
MADRAS—											
Manufactured salt sold by Government	2 8 —, 2 — — 1 8 — & 1	3,377,637	2,654,671	2,939,120	3,603,162	3,681,644	66,94,686	39,82,006	43,13,644	36,03,162	36,81,644
Excised salt	2 8 —, 2 — — 1 8 — & 1	5,298,075	6,119,173	6,167,576	5,896,583	6,123,779	1,05,17,988	91,78,760	91,31,422	58,96,583	61,23,779
Spontaneous salt sold by Government—Masulipatam Sub-division—Kistna	2 8 —, 2 — — 1 8 — & 1	153,598	71,344	85,192	88,964	60,322	3,07,196	1,07,016	1,27,788	88,964	60,322
Salt imported by private traders, which paid duty in Madras	2 8 —, 2 — — 1 8 — & 1	8,729	7,619	9,605	8,180	6,466	17,458	11,428	14,365	8,180	6,466
Salt imported by private traders, which paid duty in Calcutta, Bombay and Goa	2 8 — & 2 — — paid in Calcutta	—	—	—	—	—	—	—	—	—	—
	2 8 — 2 — — 1 8 — & 1 paid in Bombay	1,299,249	1,058,474	1,224,034	1,297,016	1,176,011	25,98,469	15,87,711	18,36,051	12,97,016	11,76,011
	2 8 — & 2 — — paid in Goa	—	—	—	—	—	—	—	—	—	—
TOTAL	—	1,307,978	1,066,093	1,233,639	1,305,196	1,182,477	26,15,927	15,99,139	18,50,416	13,05,196	11,82,477
TOTAL QUANTITY AND DUTY	—	10,137,288	9,911,281	10,425,527	10,893,905	11,048,222	2,01,35,797	1,48,66,921	1,54,23,270	1,08,93,905	1,10,48,222
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	9,27,900	8,33,409	8,10,485	9,57,886	9,58,239
TOTAL GROSS REVENUE	—	—	—	—	—	—	2,10,63,697	1,57,00,330	1,62,33,755	1,18,51,791	1,20,06,461
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	(*b*)31,27,909	(*c*)33,20,223	(*d*)32,46,961	(*e*)31,99,050	(*f*)35,38,852
TOTAL NET REVENUE	—	—	—	—	—	—	1,79,35,788	1,23,80,107	1,29,86,794	86,52,741	84,67,609
GRAND TOTAL—INDIA—											
TOTAL QUANTITY AND DUTY	—	39,131,607	38,599,745	40,523,617	42,128,793	43,017,024	7,56,78,112	5,73,97,425	5,86,60,095	4,23,86,648	4,32,64,162
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	33,48,179	33,92,396	34,68,625	37,05,626	37,15,118
TOTAL GROSS REVENUE	—	—	—	—	—	—	7,90,26,291	6,07,89,821	6,21,28,720	4,60,92,274	4,69,79,280
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	65,04,652	67,34,095	67,33,195	67,12,566	72,30,878
TOTAL NET REVENUE	—	—	—	—	—	—	7,25,21,639	5,40,55,726	5,53,95,525	3,93,79,708	3,97,48,402

(*a*) Salt supplied for curing fish.
(*b*) Includes R 9,94,890 debitable to Excise and R1,30,907 debitable to Customs
(*c*) ,, R10,13,750 ,, ,, ,, R1,33,388 ,, ,,
(*d*) ,, R10,01,458 ,, ,, ,, R1,32,166 ,, ,,
(*e*) ,, R10,14,986 ,, ,, ,, R1,33,551 ,, ,,
(*f*) ,, R18,13,864 ,, ,, ,, R1,43,209 ,, ,,

No. 5

INDIA.—*QUANTITY of SALT (in maunds of 82$\frac{2}{7}$lb) SOLD in each PROVINCE, in each year from 1889-90 to 1908-09*

	SALT WHICH PAID FULL DUTY										SALT WHICH PAID NO DUTY
				NORTHERN INDIA							
	Burma	Eastern Bengal and Assam	Bengal	Panjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	Sind	Bombay (a)	Madras (b)	Total British India, exclusive of Burma	Supplies to French and Portuguese Governments, to Native States, to Amindivi Islands, and for fish curing, etc.
1889-90	1,189,769		9,545,652	3,297,969	4,632,903	54,298	243,988	6,024,819	8,022,466	31,822,095	709,933
1890-91	1,406,470		9,831,645	2,864,283	4,865,988	54,883	236,639	6,089,135	7,923,468	31,866,041	606,782
1891-92	1,358,952		10,039,539	3,042,815	5,031,897	61,985	242,703	6,553,329	8,185,395	33,157,663	584,885
1892-93	1,422,211		10,138,924	2,979,099	5,615,210	73,481	250,291	6,444,751	8,157,454	33,659,210	468,687
1893-94	1,477,212		9,991,661	2,863,399	4,306,900	55,977	250,884	6,833,448	8,015,789	32,319,058	478,466
1894-95	914,098		10,363,061	2,656,308	5,066,649	55,133	251,501	6,785,911	8,221,645	33,400,208	479,291
1895-96	1,244,097		10,441,017	3,154,410	4,490,018	72,025	261,892	6,710,479	8,271,396	33,401,237	513,849
1896-97	1,089,329		10,477,213	2,759,877	4,675,423	72,652	270,149	6,564,419	8,023,263	32,842,996	462,547
1897-98	1,196,940		10,336,318	2,685,065	4,761,670	71,521	268,005	6,776,239	8,379,313	33,278,031	490,149
1898-99	1,256,757		10,424,307	2,890,831	4,974,899	51,250	269,678	6,861,913	8,378,535	33,851,413	504,172
1899-1900	1,224,205		10,772,858	2,969,274	4,467,130	50,115	274,534	6,767,343	8,605,509	33,906,763	507,661
1900-01	1,036,663		10,620,120	3,018,724	4,960,022	50,834	274,445	6,783,150	9,060,452	34,767,747	481,085
1901-02	1,186,084		10,958,475	3,056,620	4,377,228	48,116	278,763	6,611,840	8,984,823	34,315,865	613,790
1902-03	1,462,221		11,310,705	3,120,814	4,379,006	52,640	287,987	6,814,187	9,122,219	35,087,558	417,583
1903-04	1,208,639		11,284,664	3,311,551	4,829,543	54,386	287,556	6,647,425	9,930,133	36,345,258	510,016
1904-05	1,397,926		11,725,883	3,134,138	4,997,185	47,140	321,275	7,242,177	10,137,288	37,605,086	588,343
1905-06	1,417,041	1,952,763	10,057,648(c)	3,438,342	5,522,626	54,018	344,911	7,770,728	9,911,281	39,052,217	443,692
1906-07	1,347,367	1,964,985	10,889,995	3,159,923	6,029,635	69,616	358,078	8,043,114	10,425,527	40,940,873	426,961
1907-08	1,515,199	2,072,665	10,869,013	3,711,418	5,886,214	67,514	387,537	8,727,938	10,893,905	42,616,204	512,343
1908-09	1,543,779	2,024,032	11,281,212	3,827,979	5,869,143	71,189	393,887	8,814,930	11,048,222	43,330,594	607,995

(a) Except salt exported to places in Bengal and the Madras Presidency
(b) Except salt exported by Sea to places in Bengal and Burma
(c) Exclusive of figures for Eastern Bengal and Assam

No. 6

INDIA.—*NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1889-90 to 1908-09*

	Burma	Eastern Bengal and Assam	Bengal	Northern India			Sind	Bombay	Madras	Total British India, exclusive of Burma
				Panjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)				
1889-90	12,84,970		2,24,99,200	61,24,550	1,10,80,310	—75,220	5,37,700	1,88,42,450	1,58,74,610	7,48,83,600
1890-91	15,51,810		2,31,09,020	53,15,190	1,16,52,350	—68,740	5,20,920	1,97,85,810	1,76,10,380	7,79,24,930
1891-92	15,77,030		2,36,86,830	53,08,370	1,20,64,890	—22,240	5,19,450	2,13,41,150	1,59,07,910	7,88,06,360
1892-93	15,97,810		2,38,67,970	54,39,600	1,36,93,860	+900	5,49,840	2,04,40,340	1,52,39,310	7,92,31,820
1893-94	16,40,850		2,34,46,910	52,00,080	1,03,12,060	—38,020	5,51,330	2,01,31,190	1,43,72,710	7,39,76,260
1894-95	10,87,450		2,42,85,000	46,90,960	1,20,75,100	—22,930	5,54,660	2,18,90,300	1,59,22,680	7,93,95,700
1895-96	14,30,230		2,46,68,440	54,91,310	1,07,04,180	+12,360	5,85,680	2,09,32,150	1,76,17,580	8,09,11,700
1896-97	12,97,350		2,47,62,700	51,23,220	1,12,07,060	+15,920	6,06,380	2,01,27,180	1,46,58,630	7,65,01,090
1897-98	14,19,140		2,42,85,920	56,73,190	1,15,30,640	+11,720	5,98,270	2,06,77,140	1,54,71,780	7,82,48,603
1898-99	14,41,218		2,47,13,020	60,98,130	1,19,93,180	—41,350	5,94,530	2,16,38,360	1,82,42,260	8,32,38,160
1899-1900	14,16,981		2,53,79,036	64,04,214	1,07,84,629	—44,578	6,12,330	2,00,05,930	1,66,36,200	7,97,77,761
1900-01	12,30,642		2,49,79,444	65,08,344	1,20,28,251	—30,920	6,09,832	2,10,71,419	1,65,51,540	8,17,17,911
1901-02	13,86,958		2,55,13,411	65,68,694	1,04,47,593	—35,810	6,15,436	2,10,02,974	1,71,19,673	8,12,31,970
1902-03	16,68,621		2,63,36,322	67,48,742	1,04,53,818	—34,544	6,39,377	2,17,47,539	1,82,02,485	8,40,93,739
1903-04	14,35,000		2,13,17,185	57,56,862	92,28,594	—48,980	4,95,004	1,63,98,765	1,76,30,895	7,07,78,325
1904-05	15,94,606		2,18,80,175	54,02,416	92,51,199	—68,931	5,59,174	1,75,06,408	1,75,35,893	7,20,66,334
1905-06	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89,902	—82,687	4,48,117	1,37,98,734	1,36,16,638	5,69,84,061
1906-07	16,89,097	19,26,092	1,56,01,228	41,24,818	78,34,532	—69,184	4,69,155	1,43,21,635	1,22,27,682	5,64,35,958
1907-08	18,23,087	14,36,506	1,03,20,750	32,02,006	54,64,105	—1,03,520	3,42,772	1,01,86,363	1,02,02,385	4,10,51,367
1908-09	18,44,040	87,792	1,07,44,173	33,03,503	53,77,325	—97,207	3,06,172	1,03,87,907	90,38,616	3,91,48,281

NOTE—This table states the duty actually collected in each province, whether the salt was consumed there or not

No. 7

INDIA.—*RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PRESIDENCY and PROVINCE, in each year from 1837-38 to 1908-09*

	Burma	Bengal	Northern India						Sind						Bombay		Madras	
			Panjab Mines		Trans-Indus (Kohat)	Rajputana Sources		Internal Branch	Duty	Selling Price					Duty	Selling Price	Duty	Selling Price
													Sakkar					
	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty		Maury-pur	Saran	Dilyar	Maury-pur	Panjab				
	R a.	R a.	R a.	Annas	R a.	R a.	Annas	R a.	R a.						R a.		R a.	Annas
1837-38		3 4													— 8		— 12	
1838-39		3 4													— 8		— 12	
1839-40		3 4													— 8		— 12	
1840-41		3 4													— 8		— 12	
1841-42		3 4													— 8		— 12	
1842-43		3 4													— 8		— 12	
1843-44		3 4													— 8		— 12	
1844-45		3 4													— 8		1 6	
		3 —													— 12		— 14	
1845-46		3 —													— 12		— 14	
1846-47		3 —													— 12		— 14	
		2 12																
1847-48		2 12													— 12		— 14	
1848-49		2 12													— 12		— 14	
		2 8																
1849-50		2 8	2 —												— 12		— 14	
1850-51		2 8	2 —												— 12		— 14	
1851-52		2 8	2 —												— 12		— 14	
1852-53		2 8	2 —												— 12		— 14	
1853-54		2 8	2 —												— 12		— 14	
1854-55		2 8	2 —												— 12		— 14	
1855-56		2 8	2 —												— 12		— 14	
1856-57		2 8	2 —												— 12		— 14	
1857-58		2 8	2 —												— 12		— 14	
1858-59		2 8	2 —												— 12		— 14	
1859-60		2 8	2 —														— 14	
		3 —	2 2												1 —		1 —	
1860-61		3 —	2 2												1 —		1 —	
		3 4	3 —														1 —	
1861-62		3 4	3 —												1 4		1 4	
1862-63		3 4	3 —												1 4		1 6	
1863-64		3 4	3 —												1 4		1 6	
1864-65		3 4	3 —					3							1 8		1 6	
1865-66		3 4	3 —					3							1 8		1 6	
															1 8		1 9	
1866-67		3 4	3 —					3							1 8		1 9	
1867-68		3 4	3 —					3							1 8		1 9	
1868-69		3 4	3 —					3							1 8		1 9	
1869-70		3 4	3 —					3							1 8		1 9	
															1 13		1 13	
1870-71		3 4	3 —	1 —		3 —	10	3							1 13		1 13	
1871-72		3 4	3 —	1 —		3 —	6 to 15	3 —		..	..	..	..	..	1 13		1 13	
1872-73		3 4	3 —	1 —		3 —	5 to 16½	3 —		..	..	..	..	..	1 13		1 13	
1873-74		3 4	3 —	1 —		3 —	4 to 16	3 —		..	..	..	..	..	1 13		1 13	
1874-75		3 4	3 —	1 —		3 —	4 to 15	3 —		..	..	..	..	..	1 13		1 13	

Three annas a maund from 5th August 1875

Previous to 7th July 1883 the rate of duty was two, three, or four annas a maund

Previous to January 1878 the rate was eight annas a maund

(No information

2

No. 7—*continued*

INDIA—*RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PRESIDENCY and PROVINCE, in each year from 1837-38 to 1908-09—continued*

	BURMA	EASTERN BENGAL AND ASSAM	BENGAL	NORTHERN INDIA						SIND					BOMBAY		MADRAS	
				PANJAB MINES		TRANS-INDUS (KOHAT) (a)	RAJPUTANA SOURCES		INTERNAL BRANCH	SELLING PRICE								
	Duty	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Duty	Maury-pur	Saran	Dhyar	Sakkar: Maury-pur Salt	Sakkar: Panjab Salt	Duty	Selling Price	Duty	Selling Price
	R a.	R a.	R a.	R a.	A. p.	R a.	R a.	Annas	R a.	R a.	A. p.	A. p.	A. p.	Annas	A. p.	R a.	A. p.	R a.	A. p.
1875-76	Three annas a maund for Lower Burma from 5th August 1875 One per cent *ad valorem* for Upper Burma		3 4	3 —	1 —	Previous to 7th July 1883 the rate of duty was two, three, or four annas a maund	3 —	7 to 16	3 —		..	..	..	..	..	1 13		1 13	(b) 6 —
1876-77			3 4	3 —	1 —		3 —	6 to 16	3 —		..	..	..	..	..	1 13		1 13	(b) 5 —
1877-78			3 4 / 3 2	3 — / 2 12	1 —		3 — / 2 12	5½ to 18	3 — / 2 12	— 8 / 2 8	.. / 1 3	..	..	..	..	1 13 / 2 8		1 13 / 2 8	
1878-79			3 2 / 2 14	2 12 / 2 8	1 — / 1 —		2 12 / 2 8	3 to 23½	2 12 / 2 8	2 8	1 3	..	..	..	..	2 8		2 8	
1879-80			2 14	2 8	1 — / — 9		2 8	3 to 24	2 8	2 8	2 3 / 2 3	— 6	..	..	..	2 8		2 8	
1880-81			2 14	2 8	— 9		2 8	2½ to 15	2 8	2 8	2 3	— 6	..	..	..	2 8	2 —	2 8	
1881-82			2 14 / 2 1	2 8 / 2 1	— 9		2 8 / 2 1	2 to 13½	2 8 / 2 1	2 8 / 2 1	2 3 / 2 1	— 6	..	..	..	2 8 / 2 —	2 —	2 8 / 2 1	
1882-83			2 1	2 1	— 9		2 1	2 to 14½	2 1	2 1	2 1	— 6	6 —	..	..	2 —	2 3	2 —	(c) 9 —
1883-84			2 1	2 1	— 9	— 8	2 —	3 to 9½	2 —	2 1	2 1	— 6	6 —	..	..	2 —	2 3	2 —	
1884-85			2 1	2 1	— 9	— 8	2 —	1½ to 12½	2 1	2 1	1 6	— 6	6 —	10	..	2 —	2 7	2 —	
1885-86			2 1	2 1	— 9	— 8	2 —	1½ to 8	2 1	2 1	1 6	— 9	6 3	10	10 6	2 —	2 6	2 —	
1886-87			2 1	2 — / — 9	— 9	— 8	2 —	1½ to 8	2 1	2 —	1 6	— 9 / 1 6	6 3 / 1 6	10	10 6	2 —	2 9	2 —	
1887-88	1 — / — 3		2 — / 2 8	2 — / 2 8	— 9	— 8	2 — / 2 8	1½ to 7	2 — / 2 8	2 — / 2 8	1 6	1 6	1 6	10 / 9	10 6 / 9 6	2 — / 2 8	3 5	2 — / 2 8	
1888-89	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	3 6	2 8	
1889-90	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 8	2 8	
1890-91	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 4½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 2	2 8	
1891-92	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 3	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 11	2 8	
1892-93	1 —		2 8	2 8	— 9	— 8	2 8	1 to 3	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 11	2 8	
1893-94	1 —		2 8	2 8	— 9	— 8	2 8	1 to 8	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 4	2 8	
1894-95	1 —		2 8	2 8	— 9	— 8	2 8	1 to 8	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 7	2 8	
1895-96	1 —		2 8	2 8	— 9	— 8	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 —	2 8	
1896-97	1 —		2 8	2 8	— 9	— 8 / 2 —(d)	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 10	2 8	
1897-98	1 —		2 8	2 8	— 9	2 —	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 9	2 8	
1898-99	1 —		2 8	2 8	— 9	2 —	2 8	¾ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 9	2 8	
1899-1900	1 —		2 8	2 8	— 9	2 —	2 8	¾ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 1	2 8	
1900-01	1 —		2 8	2 8	— 9	2 —	2 8	¾ to 4	2 8	2 8	1 6	1 6	1 6	9	(e)	2 8	1 8	(e)	
1901-02	(g) 1 — / (h) — 8		2 8	2 8	— 9	2 —	2 8	¾ to 4	2 8	2 8	1 6	1 6	1 6	9	(e)	2 8	1 7	(e)	
1902-03	1 — / (h) — 8		2 8 / 2 —	2 8 / 2 —	— 9	2 — / 1 8(f)	2 8 / 2 —	¾ to 4	2 8 / 2 —	2 8 / 2 —	1 6	1 6	1 6	9	(e)	2 8 / 2 —	1 8	2 — / 1 8	
1903-04	1 — / (h) — 8		2 —	2 —	— 9	1 8	2 —	¾ to 4	2 —	2 —	1 6	1 6	1 6	9	(e)	2 —	3 11	2 —	
1904-05	1 — / (h) — 8		2 — / 1 8	2 — / 1 8(i)	1 — / — 9	1 8	2 — / 1 8(i)	¾ to 4	2 — / 1 8(i)	2 — / 1 8(i)	1 6 / 1 9	1 6	1 6 / 1 9	9 / 9½	(e)	2 — / 1 8	2 6	2 — / 1 8	
1905-06	1 — / (h) — 8	1 8	1 8	1 8		1 8	1 8	¾ to 4	1 8	1 8	1 6 / 1 9	1 6	1 6 / 1 9	9 / 9½	(e)	1 8	1 10	1 8	
1906-07	1 — / (h) — 8	1 8 / 1 —	1 8 / 1 —	1 —	(k)	1 —(f)	1 —(f)	¾ to 4	1 —(f)	1 8 / 1 —	1 9	1 6	1 9	9½	(e)	1 8 / 1 —	1 10	1 8 / 1 —	(l)
1907-08	1 — / (h) — 8	1 —	1 —	1 —(f)		1 —(f)	1 —(f)	¾ to 4	1 —(f)	1 —	1 9	1 6	1 9	9½	(e)	1 —	1 11	1 —	(l)
1908-09	1 — / (h) — 8	1 —	1 —	1 —(f)		1 —(f)	1 —(f)	¾ to 4	1 —(f)	1 —	1 9	1 6	1 9	9½	(e)	1 —	1 11	1 —	(l)

(a) Per Lahori maund of 102⅔ lb up to 17th March 1903
(b) Special rates charged at Ganjam and Ichapur (Sirla) from 1874 to 1878
(c) This is the general selling price of Government salt, but there were also other rates varying with the quality of salt
(d) Duty raised to R2 from the 13th July 1896
(e) None sold
(f) Duty reduced to R1-8 per Indian maund of 82⅔ lb from the 18th March 1903
(g) Duty on imported salt
(h) Duty on salt in districts where the system of direct taxation is in force
(i) Duty reduced to R1-8 per Indian maund of 82⅔ lb from the 22nd March 1905
(j) Duty reduced to R1 per Indian maund of 82⅔ lb from the 20th March 1907
(k) The price of salt at Khewrah is one anna and of the other mines in Cis-Indus Division 9 pies a maund
(l) The rates exceeded 3 annas at certain factories as a result of the sale of salt by auction

No. 8

EASTERN BENGAL AND ASSAM.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT IMPORTED in the years 1905-06 to 1908-09*

	From United Kingdom	From Germany	From Spain	From Aden	From Calcutta by water	Total Imports
1905-06	81,444	121,069	...	481,045	1,224,817	1,908,375
1906-07	172,001	169,568	...	262,700	1,347,792	1,952,061
1907-08	380,649	98,013	268,781	452,622	1,298,224	2,498,289
1908-09	70,453	53,648	263,527	575,895	902,360	1,865,883

NOTE—Salt is not manufactured in Eastern Bengal and Assam

No. 9

EASTERN BENGAL AND ASSAM.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE OF DUTY in the years 1905-06 to 1908-09*

	Sales of Salt: Private Salt imported by Sea	Revenue realised	Annual average Chittagong price per 100 maunds of Liverpool salt, excluding duty	Rate of duty per maund on salt imported by Sea
		₹	₹	₹ a.
1905-06	1,952,763	29,29,152	50	1 8
1906-07	1,964,985	28,94,459	50	1 8 / 1 —
1907-08	2,072,665	20,72,761	50	1 —
1908-09	2,024,032	20,24,033	53	1 —

NOTE—There is no Government salt in Eastern Bengal and Assam

No. 10

BENGAL.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT IMPORTED or MANUFACTURED, in each year from 1889-90 to 1908-09*

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	Salt made under Excise licenses	GRAND TOTAL
1889-90	7,016,196	550,241	...	906,932	802,546	413,071	300,107	81,869	10,070,962	70,293	10,141,255
1890-91	6,809,329	1,678,042	...	990,807	73,781	605,678	560,643	43,276	9,761,556	62,770	9,824,326
1891-92	5,527,227	655,709	...	879,841	45,972	309,306	591,103	42,118	9,051,276	(a) 8,985	9,060,261
1892-93	5,940,724	938,190	...	999,718	544,363	342,690	543,683	73,940	9,383,308	(a) 67,202	19,450,510
1893-94	6,504,081	746,700	53,370	1,350,654	699,334	453,795	503,514	50,238	10,361,686	(a) 15,430	10,377,116
1894-95	7,503,440	1,753,698	...	1,138,547	1,031,113	725,348	688,972	22,759	12,863,877	(a) 210,631	13,074,508
1895-96	6,394,362	1,113,110	...	781,897	1,038,252	507,778	417,629	2,033	10,255,061	(b) 178,460	10,433,521
1896-97	4,481,722	609,408	...	1,079,069	1,063,152	420,941	541,946	24,172	8,220,410	(b) 195,000	8,415,410
1897-98	7,115,200	973,422	...	1,128,113	1,569,890	791,428	557,347	86,564	12,221,964	(b) 162,351	12,384,315
1898-99	6,276,968	508,510	...	885,076	1,553,262	489,839	557,473	79,434	10,350,562	...	10,350,562
1899-1900	6,163,731	1,416,240	...	1,036,408	1,280,871	333,225	519,071	31,044	10,780,590	...	10,780,590
1900-01	4,593,642	664,302	...	1,126,105	1,640,513	309,199	597,704	840	8,932,305	...	18,932,305
1901-02	6,554,361	1,354,514	...	1,789,680	2,442,330	483,437	752,572	11,992	13,388,886	...	13,388,886
1902-03	5,232,650	900,195	...	1,254,513	2,229,560	400,182	598,165	...	10,615,265	...	10,615,265
1903-04	5,599,022	1,529,562	...	1,458,124	2,071,516	109,162	255,880	146,624	11,169,890	...	11,169,890
1904-05	5,918,009	1,468,090	30,800	1,708,318	2,331,462	82,588	570,830	72,704	12,182,801	...	12,182,810
1905-06	4,475,849	613,859	767,032	1,685,140	2,085,844	432,223	728,988	29,999	10,818,934	...	10,818,934
1906-07	5,464,684	1,012,129	1,556,235	1,262,458	980,212	743,922	633,939	2,563	11,656,142	...	11,656,142
1907-08	4,433,476	1,378,521	1,731,027	1,597,109	2,177,532	1,018,618	958,461	7,764	13,302,508	...	13,302,508
1908-09	4,637,468	761,036	3,027,819	1,623,361	2,488,270	487,836	884,967	—	13,910,757	...	139,10,757

NOTE—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the sea-borne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out whether the salt is landed or not

(a) Includes Government salt

(b) Government salt

No. 11

BENGAL.—*QUANTITY (in maunds of 82⅔lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1889-90 to 1908-09*

	SALES OF SALT				Revenue realised	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty	Rate of duty per maund on Salt imported by Sea
	Government Salt	Private Salt: Imported by Sea	Private Salt: Made in excise works	Total			
					₹	₹	₹ a. p.
1889-90	...	9,464,566	81,086	9,545,652	2,29,09,200	94·43	2 8 —
1890-91	...	9,701,073	130,572	9,831,645	2,35,17,140	77·8	2 8 —
1891-92	397	10,020,673	18,469	10,039,539	2,40,92,550	64·74	2 8 —
1892-93	63,755	10,057,595	17,574	10,138,924	2,43,18,590	61·58	2 8 —
1893-94	15,600	9,967,201	8,860	9,991,661	2,38,07,680	77·81	2 8 —
1894-95	36,655	10,422,501	2,060	10,461,216	2,46,89,590	60·66	2 8 —
1895-96	74,635	10,366,382	...	10,441,017	2,51,04,330	57·87	2 8 —
1896-97	46,224	10,430,989	...	10,477,213	2,51,40,180	96·05	2 8 —
1897-98	17,047	10,319,271	...	10,336,318	2,46,45,460	80·3	2 8 —
1898-99	63,755	10,360,552	...	10,424,307	2,51,34,950	66·71	2 8 —
1899-1900	62,616	10,710,242	...	10,772,858	2,58,05,843	62·31	2 8 —
1900-01	84,687	10,535,433	...	10,620,120	2,54,46,185	70·19	2 8 —
1901-02	225,116	10,733,359	...	10,958,475	2,60,33,974	69·71	2 8 —
1902-03	50,350	11,260,355	...	11,310,705	2,68,05,913	56·24	2 8 — / 2 — —
1903-04	...	11,284,664	...	11,284,664	2,18,11,834	53·71	2 — —
1904-05	...	11,725,883	...	11,725,883	2,23,72,330	48·63	2 — — / 1 8 —
1905-06	...	10,057,648	...	(a)10,057,648	1,53,74,314	50·73	1 8 —
1906-07	...	10,889,995	...	10,889,995	1,60,88,610	48·63	1 8 — / 1 0 —
1907-08	...	10,869,013	...	10,869,013	1,07,88,893	54·44	1 0 —
1908-09	...	11,281,212	...	11,281,212	1,12,46,304	50·01	1 0 —

(a) Exclusive of figures for Eastern Bengal and Assam

No. 12

BENGAL.—*QUANTITY (in maunds of 82⅔lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER and QUANTITY PASSED FREE of DUTY, in each year from 1889-90 to 1908-09*

	By Eastern Bengal, Central Bengal, South Eastern, and Bengal Nagpur Railways	By East Indian Railway	By water	Total	Salt passed free of duty for industrial purposes
1889-90	992,446	3,542,162	4,405,059	8,939,667	2,202
1890-91	1,278,593	3,233,641	4,390,969	8,903,203	2,331
1891-92	1,373,133	3,532,928	4,370,800	9,276,861	4,251
1892-93	1,209,157	3,504,487	4,886,643	9,600,287	3,924
1893-94	1,230,062	3,524,852	4,672,287	9,427,201	2,051
1894-95	1,026,384	3,521,825	5,016,079	9,564,288	1,150
1895-96	976,904	3,304,291	4,442,271	8,723,466	4,069
1896-97	1,097,841	4,166,744	3,860,726	9,125,311	3,000
1897-98	881,757	4,282,068	3,959,380	9,123,205	2,000
1898-99	1,997,363	3,286,405	3,895,050	9,178,818	2,000
1899-1900	2,084,666	3,292,222	3,983,270	9,360,158	1,760
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,963	3,740,840	3,299,353	9,538,156	...
1903-04	2,919,155	3,423,856	3,145,810	9,488,821	...
1904-05	3,093,455	3,420,780	3,236,308	9,750,543	...
1905-06	3,996,550	2,836,010	3,076,302	9,908,862	...
1906-07 (a)	6,433,203		2,489,674	8,922,877	...
1907-08 (a)	6,824,409		2,271,829	9,096,238	...
1908-09 (a)	6,755,132		2,214,408	8,969,540	...

(a) Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April 1906, figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead the despatch of salt by rail and boats from the Sulkea and Kidderpur golas is shewn for the years 1906-07, 1907-08, and 1908-09

No. 13

NORTHERN INDIA.—*QUANTITY (in maunds of 82⅔ lb) of SALT which PAID DUTY in each section under the COMMISSIONER of SALT-REVENUE, and QUANTITY supplied FREE of DUTY to NATIVE STATES, in each year from 1889-90 to 1908-09*

	Rates of duty		Panjab mines, also Mandi, Kohat, Nuh and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	TOTAL OF DUTY-PAID SALT	Salt passed free of duty to Native States
	₹	a.					
1889-90	2	8	3,297,969	4,632,903	54,298	7,985,170	279,438
1890-91	2	8	2,864,283	4,865,988	54,883	7,785,154	196,506
1891-92	2	8	3,042,815	5,031,897	61,985	8,136,697	189,197
1892-93	2	8	2,979,099	5,615,210	73,481	8,667,790	229,471
1893-94	2	8	2,863,399	4,306,900	55,977	7,226,276	246,018
1894-95	2	8	2,656,308	5,066,649	55,133	7,778,090	245,217
1895-96	2	8	3,154,410	4,490,018	72,025	7,716,453	232,399
1896-97	2	8	2,759,877	4,675,423	72,652	7,507,952	225,584
1897-98	2	8	2,685,065	4,761,670	71,521	7,518,256	246,595
1898-99	2	8	2,890,831	4,974,899	51,250	7,916,980	267,494
1899-1900	2	8	2,969,274	4,467,130	50,115	7,486,519	201,941
1900-01	2	8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2	8	3,056,620	4,377,228	48,116	7,481,964	231,305
1902-03	2 2	8 1	3,120,814	4,379,006	52,640	7,552,460	136,758
1903-04	2	1	3,311,551	4,829,543	54,386	8,195,480	170,074
1904-05	2 (a)1	1 8	3,134,138	4,997,185	47,140	8,178,463	231,566
1905-06	1	8	3,438,343	5,522,626	54,018	9,014,986	176,501
1906-07	1	— (b)	3,159,923	6,029,635	69,616	9,259,174	116,718
1907-08	1	—	3,711,418	5,886,214	67,514	9,665,146	166,271
1908-09	1	—	3,827,979	5,869,143	71,189	9,768,311	220,830

(*a*) Duty reduced from the 20th March 1905
(*b*) „ „ „ „ 20th March 1907

No. 14

NORTHERN INDIA.—*DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1889-90 to 1908-09*

	Panjab mines, also Mandi, Kohat, Nuh and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	TOTAL
1889-90	64,88,930	1,15,82,260	1,35,740	1,82,06,930
1890-91	56,99,890	1,21,64,970	1,37,210	1,80,02,070
1891-92	57,18,300	1,25,79,740	1,54,960	1,84,53,000
1892-93	58,60,160	1,40,38,030	1,83,700	2,00,81,890
1893-94	56,21,090	1,07,67,250	1,39,940	1,65,28,280
1894-95	51,12,260	1,26,66,630	1,37,830	1,79,16,720
1895-96	59,29,970	1,12,25,050	1,80,060	1,73,35,080
1896-97	55,80,480	1,16,88,560	1,81,630	1,74,50,670
1897-98	61,39,750	1,19,04,180	1,78,800	1,82,22,730
1898-99	65,19,240	1,24,37,250	1,28,130	1,90,84,620
1899-1900	68,11,018	1,11,67,826	1,25,288	1,81,04,132
1900-01	69,13,185	1,24,00,055	1,27,086	1,94,40,326
1901-02	69,55,222	1,09,43,072	1,20,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,559
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,037	96,87,387	93,319	1,55,68,743
1905-06	50,32,727	82,85,483	81,038	1,33,99,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643
1908-09	37,28,761	58,69,143	71,203	96,69,107

No. 15

BOMBAY.—*QUANTITY (in maunds of 82⅔lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1889-90 to 1908-09*

	Rate of duty per maund	Quantity of salt which paid full duty (a)							Quantity of salt supplied free or on a duty of 3 pies, 1 anna, or 2½ annas per maund	Grand Total	Proceeds realised (b)	Charges of collection	Net revenue
		Manufactured			Imported			Total quantity which paid duty					
		For home consumption	For inland consumption, that is exported from the Presidency by land	Total	By sea	By land	Total		Supplied to other Government, Native States, and for other purposes within the Presidency				
	R a.										R	R	R
1889-90	2 8	3,054,404	2,964,646	6,019,050	5,754	15	5,769	6,024,819	183,240	6,208,059	1,52,39,220	12,29,800	1,40,09,420
1890-91	2 8	3,045,539	3,038,774	6,084,313	4,809	13	4,822	6,089,135	157,126	6,246,261	1,53,76,260	12,40,380	1,41,35,880
1891-92	2 8	3,385,866	3,108,046	6,493,912	7,774	51,643	59,417	6,553,329	157,975	6,711,304	1,66,17,010	12,97,700	1,53,19,310
1892-93	2 8	3,061,724	3,147,096	6,208,820	6,780	229,151	235,931	6,444,751	17,719	6,462,470	1,64,67,020	13,65,980	1,51,01,040
1893-94	2 8	2,964,375	3,614,893	6,579,268	11,848	242,332	254,180	6,833,448	30,587	6,864,035	1,71,27,560	14,22,160	1,57,05,400
1894-95	2 8	3,009,987	3,464,080	6,474,067	15,311	296,533	311,844	6,785,911	29,222	6,815,133	1,71,42,860	14,55,740	1,56,87,120
1895-96	2 8	3,088,193	3,292,659	6,380,852	7,772	321,855	329,627	6,710,479	53,464	6,763,943	1,74,69,800	15,41,940	1,59,27,860
1896-97	2 8	2,986,470	3,297,198	6,283,668	4,936	275,815	280,751	6,564,419	50,945	6,614,464	1,71,69,500	15,83,680	1,55,85,820
1897-98	2 8	3,111,317	3,359,855	6,471,172	8,198	296,869	305,067	6,776,239	42,210	6,818,449	1,76,20,860	16,05,470	1,60,15,390
1898-99	2 8	3,007,515	3,586,560	6,594,075	7,849	259,989	267,838	6,861,913	41,446	6,903,359	1,84,50,670	15,27,500	1,69,23,170
1899-1900	2 8	2,791,535	3,746,696	6,538,231	8,830	220,282	229,112	6,787,343	66,151	6,853,494	1,75,40,640	16,56,260	1,58,84,380
1900-01	2 8	2,575,826	3,897,555	6,473,381	8,793	300,976	309,769	6,783,150	54,564	6,837,714	1,76,07,388	15,91,320	1,60,16,068
1901-02	2 8	2,450,794	3,907,059	6,357,853	10,141	243,846	253,987	6,611,840	73,233	6,685,073	1,71,74,561	15,86,169	1,55,88,392
1902-03	2 8 / 2 —	2,382,522	4,158,850	6,541,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,553	15,92,094	1,59,88,459
1903-04	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,39,83,295	16,48,930	1,23,34,365
1904-05	2 — / 1 8	2,645,588	4,299,537	6,945,125	16,676	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978
1905-06	1 8	2,520,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239
1906-07	1 8 / 1 —	2,625,472	5,078,111	7,703,583	27,505	312,007	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212
1907-08	1 —	2,837,345	5,502,781	8,340,126	22,950	364,861	387,811	8,727,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533
1908-09	1 —	2,709,695	5,729,362	8,439,057	20,551	355,322	375,873	8,814,930	107,020	8,921,950	96,59,582	18,14,118	78,45,464

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 8 and 16

(b) Include miscellaneous salt collections

No. 16

BOMBAY.—*QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY in each year from 1889-90 to 1908-09*

	Imported by Sea			Imported by Land				Grand Total
	Portuguese India: Goa, Daman, and Diu	Other places	Total	Goa	Daman and Káthiawár	Other places	Total	
1889-90	...	5,754	5,754	...	...	15	15	5,769
1890-91	...	4,809	4,809	...	...	13	13	4,822
1891-92	402	7,372	7,774	51,618	10	15	51,643	59,417
1892-93	512	6,268	6,780	228,755	383	13	229,151	235,931
1893-94	6,600	5,248	11,848	241,471	846	15	242,332	254,180
1894-95	5,203	10,108	15,311	293,495	3,024	14	296,533	311,844
1895-96	4	7,768	7,772	321,842	...	13	321,855	329,627
1896-97	2	4,933	4,935	275,803	...	12	275,815	280,750
1897-98	3	8,195	8,198	296,857	...	12	296,869	305,067
1898-99	1	7,848	7,849	259,978	...	11	259,989	267,838
1899-1900	1	8,829	8,830	220,265	...	17	220,282	229,112
1900-01	1	8,792	8,793	300,962	...	14	300,976	300,769
1901-02	2	10,139	10,141	243,831	...	15	243,846	253,987
1902-03	1	7,904	7,905	264,896	...	14	264,910	272,815
1903-04	2	13,558	13,560	267,280	...	15	267,295	280,855
1904-05	...	16,676	16,676	280,358	...	18	280,376	297,052
1905-06	...	21,327	21,327	283,081	...	19	283,100	304,427
1906-07	..	27,505	27,505	312,007	...	19	312,026	339,531
1907-08	..	22,950	22,950	364,843	...	18	364,861	387,811
1908-09	..	20,551	20,551	355,305	...	17	355,322	375,873

No. 17

SIND.—*QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1889-90 to 1908-09*

	Imported	Manufactured	Total	Delivered for consumption			Total proceeds realised	Charges of collection	Net revenue
				Home	Inland	Total			
							₹	₹	₹
1889-90	588	243,400	243,988	241,983	1,417	243,400	6,54,250	1,16,550	5,37,700
1890-91	596	236,043	236,639	235,523	520	236,043	6,33,740	1,13,370	5,20,370
1891-92	729	241,974	242,703	240,206	1,768	241,974	6,50,090	1,30,640	5,19,450
1892-93	780	249,511	250,291	246,797	2,714	249,511	6,72,450	1,22,610	5,49,840
1893-94	660	242,827	243,487	247,893	3,596	251,489	6,76,320	1,24,990	5,51,330
1894-95	787	270,746	271,533	247,890	3,404	251,294	6,80,640	1,25,980	5,54,660
1895-96	847	294,761	295,608	258,108	2,578	260,686	7,06,980	1,21,300	5,85,680
1896-97	1,339	259,112	260,451	267,407	1,708	269,115	7,31,910	1,25,530	6,06,380
1897-98	1,282	290,820	292,102	267,366	676	268,042	7,21,930	1,23,660	5,98,270
1898-99	1,415	300,674	302,089	265,340	3,696	269,036	7,33,860	1,39,330	5,94,530
1899-1900	1,209	318,609	319,818	271,593	3,052	274,645	7,44,740	1,32,410	6,12,330
1900-01	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832
1901-02	9,423	320,945	330,368	268,914	962	269,876	7,50,309	1,34,873	6,15,436
1902-03	20,152	291,699	311,851	276,231	724	276,955	7,79,608	1,40,231	6,39,377
1903-04	12,725	349,575	362,300	274,901	1,010	275,911	6,29,362	1,34,358	4,95,004
1904-05	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174
1905-06	10,106	384,836	394,942	336,333	996	337,329	5,83,149	1,35,032	4,48,117
1906-07	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155
1907-08	13,950	400,785	414,735	385,251	2,286	387,537	4,86,591	1,43,820	3,42,771
1908-09	21,167	434,862	456,029	373,892	...	373,892	4,79,031	1,72,859	3,06,172

No. 18

MADRAS.—*QUANTITY (in maunds of 82⅔lb) of SALT MANUFACTURED and IMPORTED in each year from 1889-90 to 1908-09*

	Manufactured			Imported: from Bombay, Goa, and other places	Grand Total
	By Government	Under excise licenses	Total		
1889-90	1,330,197	7,913,793	9,243,990	1,220,461	10,464,451
1890-91	1,654,830	7,069,451	8,724,281	1,264,872	9,989,153
1891-92	1,876,058	7,913,166	9,789,224	1,375,650	11,164,874
1892-93	1,912,592	7,295,425	9,208,017	1,264,081	10,472,098
1893-94	1,255,005	6,123,486	7,378,491	1,053,203	8,431,694
1894-95	1,730,783	7,274,848	9,005,631	1,151,549	10,157,180
1895-96	1,683,988	6,894,554	8,578,542	1,278,891	9,857,433
1896-97	3,351,928	6,335,857	9,687,785	1,131,940	10,819,725
1897-98	1,754,973	4,708,936	6,463,909	1,252,053	7,715,962
1898-99	1,224,213	5,716,199	6,940,412	1,170,560	8,110,972
1899-1900	2,399,718	5,025,566	7,425,284	1,219,247	8,644,531
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,002	9,891,302	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,066,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050
1908-09	4,512,244	7,593,790	12,106,034	1,182,477	13,288,511

No. 19

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORTED SALT, and RATE OF DUTY, in each year from 1889-90 to 1908-09*

	Sold for home and inland consumption				Proceeds realised	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt	Monopoly price per maund
	Government salt	Imported	Made under excise licenses	Total				
					₹	*Annas*	₹ a.	₹ a. p.
1889-90	868,641	1,220,461	5,933,364	8,022,466	1,69,37,140	11·58	2 8	2 11—
1890-91	770,887	1,264,872	5,887,709	7,923,468	1,88,47,600	10·08	2 8	2 10— 2 11— 2 12—
1891-92	999,830	1,375,650	5,809,915	8,185,395	1,74,00,630	9·5	2 8	2 10— 2 11— 2 12—
1892-93	987,343	1,264,081	5,906,030	8,157,454	1,66,85,930	11·17	2 8	2 10— 2 11— 2 12—
1893-94	984,378	1,053,203	5,978,208	8,015,789	1,59,49,310	9·5	2 8	2 10— 2 11— 2 12—
1894-95	1,153,952	1,151,549	5,916,144	8,221,645	1,75,34,320	10·17	2 8	2 10— 2 11— 2 12—
1895-96	1,214,352	1,278,893	5,778,151	8,271,396	1,94,45,400	9·33	2 8	2 10— 2 11— 2 12—
1896-97	1,155,766	1,131,940	5,735,557	8,023,263	1,65,38,460	9·67	2 8	2 10— 2 11— 2 12—
1897-98	1,798,570	1,252,053	5,328,690	8,379,313	1,70,44,790	9·5	2 8	2 10— 2 11— 2 11 6 2 12— 2 13—
1898-99	2,505,036	1,170,560	4,702,939	8,378,535	1,98,70,770	9·25	2 8	2 10— 2 11— 2 11 6
1899-1900	3,029,148	1,219,247	4,357,114	8,605,509	1,82,93,540	9·23	2 8	2 10— 2 11—
1900-01	2,927,985	1,136,360	4,996,107	9,060,452	1,83,53,995	9·38	2 8	2 10— 2 11—
1901-02	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10·4	2 8	2 10— 2 11—
1902-03	2,648,889	1,208,907	5,264,423	9,122,219	2,00,59,084	10·4	2 8 2 —	2 11— 2 10— 2 3— 2 2—
1903-04	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11·35	2 —	2 3— 2 2—
1904-05	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,374	8·70	2 — 1 8	2 3— 2 2— 1 11— 1 10—
1905-06	2,726,015	1,066,093	6,119,173	9,911,281	1,55,59,523	8·72	1 8	1 11— 1 10—
1906-07	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8·17	1 8 1 —	1 11— 1 10— 1 3— 1 2—
1907-08	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8·08	1 —	1 3— 1 2—
1908-09	3,741,966	1,182,477	6,123,779	11,048,222	1,03,74,668	8·17	1 —	1 3— 1 2—

(*a*) The usual rate is R2-11 ; the other rates stated from 1891-92 are special rates at certain places

No. 20

MADRAS.—*QUANTITY of SALT (in maunds of 82⅔ lb) SUPPLIED FREE of DUTY, in each year from 1889-90 to 1908-09*

	To French Government	To Amindivi islands	For fish curing	For other purposes	TOTAL
1889-90	59,298	—	175,111	10,644	245,053
1890-91	54,394	—	196,425	...	250,819
1891-92	58,363	—	175,099	...	233,462
1892-93	57,107	—	160,466	...	217,573
1893-94	52,863	—	146,947	...	199,810
1894-95	54,880	—	148,822	...	203,702
1895-96	53,127	—	170,790	...	223,917
1896-97	54,995	—	149,023	...	204,018
1897-98	41,622	..	157,722	...	199,344
1898-99	54,577	—	138,655	...	193,232
1899-1900	44,224	—	191,985	1,600	237,809
1900-01	54,070	—	202,239	600	256,909
1901-02	57,576	—	248,876	1,800	308,252
1902-03	56,102	—	180,865	800	237,767
1903-04	60,838	—	192,726	(*a*) 7,602	261,166
1904-05	61,474	—	199,833	(*b*) 3,600	264,907
1905-06	61,730	—	157,865	(*c*) 5,700	225,295
1906-07	73,238	—	150,823	(*d*) 8,860	232,921
1907-08	57,616	—	205,275	(*e*) 6,400	269,291
1908-09	80,470	—	197,135	2,540	280,145

(*a*) Includes 6,000 mds. sent to the Travancore State
(*b*) „ 2,400 mds. „ „ „
(*c*) „ 3,600 mds. „ „ „
(*d*) „ 6,000 mds. „ „ „
(*e*) „ 4,000 mds. „ „ „

No. 21

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1889-90 to 1908-09*

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		£	£	£
1889-90	7,157,718	1,73,66,520	14,91,910	1,58,74,610
1890-91	6,952,230	1,91,95,520	15,84,670	1,76,10,850
1891-92	7,095,205	1,76,81,800	17,73,890	1,59,07,910
1892-93	7,198,924	1,69,94,830	17,55,520	1,52,39,310
1893-94	7,262,803	1,62,31,360	18,58,650	1,43,72,710
1894-95	7,554,286	1,78,46,130	19,23,450	1,59,22,680
1895-96	7,654,190	1,97,68,990	21,51,410	1,76,17,580
1896-97	7,300,603	1,68,16,300	21,57,670	1,46,58,630
1897-98	7,585,492	1,72,72,460	18,00,680	1,54,71,780
1898-99	7,844,005	1,99,84,130	17,41,870	1,82,42,260
1899-1900	8,182,865	1,85,50,390	19,14,190	1,66,36,200
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,805	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,005	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,52,898	20,50,513	1,02,02,385
1908-09	10,375,184	1,06,20,404	15,81,788	90,38,616

STAMPS

[TABLES 1 TO 13, PAGES 83 TO 102]

(Compiled from special official returns)

The stamp revenue is derived from two great classes of stamps—judicial or court-fee stamps and non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870; non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation.

The immediate control of the stamp revenue is vested in the local Governments, subject to the general supervision of the Government of India.

The stamps are manufactured in England, the quantities required for consumption being sent to India on annual indents. They are consigned to the Central Stamp depôts at Calcutta, Madras, Bombay, Rangoon, and Karáchi, whence supplies are distributed to local depôts and offices on indent. The Central depôts supply the requirements of the different provinces as shewn below :—

Calcutta	Bengal, the United Provinces of Agra and Oudh, Eastern Bengal and Assam, Central India, and the Central Provinces and Berar (in regard to stamps for copies).
Madras	Madras Presidency, Coorg, and the treasuries at Bangalore and Travancore.
Bombay	Bombay Presidency (excluding Sind), the Central Provinces and Berar (except in regard to stamps for copies which, as stated above, are supplied from the Calcutta Depôt), and Abu, Anadra, and the connected areas in Rajputana.
Rangoon	Burma and the Andamans.
Karáchi	Sind, Baluchistan, the North-West Frontier Province, the Panjab, Rajputana (except Abu, Anadra, and the connected areas in Rajputana, which, as stated above, are supplied from the Bombay Depôt), the Residency treasuries in Kashmir, the Khorasan Agency treasury, and the areas under the jurisdiction of the Political Resident in the Persian Gulf.

In each province there is a Superintendent of Stamps,—(in Bengal, Eastern Bengal and Assam, and Madras he is a member of the Board of Revenue and in the United Provinces, the Junior Secretary to the Board of Revenue), who ordinarily combines other functions with the function of administering the stamp revenue. Stamps are sold by certain officials (such as postmasters) and by licensed vendors whose business is conducted under rules framed by the local authorities, and to whom stamps are supplied in quantity at various rates of discount.

Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. These officers are required, when affixing the labels, to impress them by means of a stamping machine, and also to stamp or write on the face of the label the date of impression, their initials being added when the duty amounts to five rupees and upwards, and their signatures (under the label) when the duty amounts to twenty rupees or more. The centres provided for the purpose of affixing and impressing labels are—the Calcutta, Chittagong, Godavari, Tinnevelly, Malabar, and South Canara collectorates; the Moulmein, Akyab, and Bassein treasuries; the office of the Deputy Commissioner of Kamrup at Gauhati; the offices of the Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Karáchi, Nagpur, and Aden; and the office of the Junior Secretary to the Board of Revenue, United Provinces of Agra and Oudh.

The various classes of stamps with their values are :—

Unified postage and revenue stamps	Half-anna and one anna
Foreign bill stamps	from 2 annas to 6 rupees
Share-transfer stamps	„ „ „ „ 10 „
Special adhesive stamps	„ „ „ „ 1,000 „
Húndi stamped paper	„ „ „ „ 15 „
Impressed non-judicial stamps	„ „ „ „ 1,000 „
Adhesive court-fee stamps	„ 1 anna „ 6 „
Impressed „ „	„ 10 rupees „ 1,000 „
Stamps for copies	„ 2 annas „ 2 „

The revenue from stamps has increased steadily, as will be seen from the figures appended :—

		Judicial	Non-judicial	TOTAL
		R	R	R
Annual average	1878-79 to 1882-83	2,20,39,898	1,05,76,996	3,26,16,894
„ „	1883-84 to 1887-88	2,53,38,468	1,14,60,348	3,67,98,816
„ „	1888-89 to 1892-93	2,80,85,838	1,34,57,032	4,15,42,870
„ „	1893-94 to 1897-98	3,19,19,232	1,49,75,448	4,68,94,680
„ „	1898-99 to 1902-03	3,46,26,250	1,54,23,172	5,00,49,422
„ „	1903-04 to 1907-08	3,97,16,153	1,93,06,120	5,90,22,273
In the year	1908-09	4,54,17,902	2,30,59,639	6,84,77,541

STAMPS

No. 1

RECEIPTS and CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1884-85 to 1908-09*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	NET RECEIPTS	Cost of general supervision	Cost of stamps, stamped paper and plain paper used with Court-fee stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras (*a*), Karáchi and Rangoon (*c*)
1884–85	2,49,01,000	1,11,66,510	3,60,67,510	6,09,810	4,41,590	31,930	10,83,330	3,49,84,180	2,04,270	2,00,040
1885–86	2,51,01,180	1,15,13,030	3,66,14,210	6,17,180	4,45,640	32,890	10,95,710	3,55,18,500	1,95,570	1,87,750
1886–87	2,59,17,900	1,15,53,410	3,74,71,310	6,31,350	4,48,420	35,720	11,15,490	3,63,55,820	1,84,140	5,87,660
1887–88	2,65,45,760	1,21,20,840	3,86,66,600	6,52,980	4,35,330	36,240	11,24,550	3,75,42,050	1,65,350	6,28,420
1888–89	2,65,23,970	1,26,08,980	3,91,32,950	6,38,070	4,32,340	41,760	11,12,170	3,80,20,780	1,58,600	6,28,420
1889–90	2,77,69,080	1,31,04,200	4,08,73,280	6,63,520	4,70,220	54,000	11,87,740	3,96,85,540	1,36,060	6,16,060
1890–91	2,73,46,840	1,33,73,970	4,07,20,810	6,59,550	4,64,780	49,060	11,73,390	3,95,47,420	1,36,920	5,88,440
1891–92	2,88,61,970	1,37,10,770	4,25,72,740	6,93,180	4,68,380	54,060	12,15,620	4,13,57,120	1,46,200	4,67,550
1892–93	2,99,27,330	1,44,87,240	4,44,14,570	7,31,340	5,31,720	56,550	13,19,610	4,30,94,960	1,22,780	7,58,510
1893–94	3,06,26,010	1,44,22,030	4,50,48,040	7,37,650	5,21,620	57,420	13,16,690	4,37,31,350	1,28,130	8,07,310
1894–95	3,16,09,060	1,45,95,470	4,62,04,530	7,56,820	5,71,060	62,590	13,99,470	4,48,14,060	1,23,640	8,30,840
1895–96	3,22,16,770	1,49,93,250	4,72,10,020	7,52,380	5,07,590	67,280	13,27,250	4,58,82,770	1,28,530	8,85,860
1896–97	3,21,19,660	1,55,83,140	4,77,02,800	7,71,960	5,65,180	64,560	14,01,700	4,63,01,100	1,30,860	8,25,400
1897–98	3,30,24,660	1,52,83,350	4,83,08,010	7,79,360	5,26,280	73,280	13,78,920	4,69,29,090	1,27,110	8,87,860
1898–99	3,34,23,250	1,45,06,890	4,79,30,140	7,53,600	5,19,830	95,550	13,68,980	4,65,61,160	1,25,440	7,72,550
1899–1900	3,40,45,352	1,48,85,993	4,89,31,345	7,46,190	5,92,100	71,614	14,09,904	4,75,21,441	1,32,584	7,21,622
1900–01	3,42,35,253	1,58,71,309	5,01,06,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	1,36,222	7,90,884
1901–02	3,58,47,764	1,58,08,999	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	1,37,046	7,78,772
1902–03	3,55,79,632	1,60,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	1,44,039	7,11,258
1903–04	3,67,06,185	1,69,59,972	5,36,66,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	1,43,139	7,86,488
1904–05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,17,373	84,155	17,20,545	5,43,12,540	78,296	8,25,525
1905–06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,967	85,836	6,68,439
1906–07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,248	6,59,586	82,004	17,73,838	5,81,42,795	1,11,606	7,62,081
1907–08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,67,641	1,22,518	8,10,018
1908–09	4,54,17,902	2,30,59,639	6,84,77,541	10,98,248	7,57,414	2,84,264	21,39,926	6,63,37,615	1,34,873	8,42,759

No. 1—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA, from 1884-85 to 1908-09*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras (*b*), Karáchi and Rangoon (*c*)
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884–85	2,38,98,470	7,71,120	2,08,060	23,350	2,49,01,000	2,81,790	2,93,070	12,750	5,87,610	56,740
1885–86	2,39,60,820	8,86,300	2,36,950	17,110	2,51,01,180	2,79,870	2,95,200	13,970	5,89,040	49,710
1886–87	2,46,21,750	10,41,760	2,40,150	14,240	2,59,17,900	2,88,880	3,11,290	14,420	6,14,590	1,95,190
1887–88	2,51,50,770	11,06,320	2,52,040	36,630	2,65,45,760	2,94,840	2,91,140	13,050	5,99,030	2,01,390
1888–89	2,50,75,080	11,64,130	2,66,400	18,360	2,65,23,970	2,65,610	2,86,420	17,960	5,69,990	2,23,290
1889–90	2,62,31,250	12,15,030	3,01,550	21,250	2,77,69,080	2,78,700	3,08,070	23,130	6,09,900	2,33,240
1890–91	2,59,08,400	11,14,110	3,06,900	17,430	2,73,46,840	2,71,040	3,04,580	21,300	5,96,920	2,14,090
1891–92	2,73,56,270	11,64,620	3,21,700	19,380	2,88,61,970	2,86,190	3,00,690	24,890	6,11,770	2,07,280
1892–93	2,82,84,140	13,07,240	3,19,110	16,840	2,99,27,330	2,96,580	3,18,840	25,120	6,40,540	2,74,090
1893–94	2,88,32,470	14,31,270	3,35,660	26,610	3,06,26,010	3,07,330	3,39,160	27,330	6,73,820	3,01,950
1894–95	2,97,95,590	14,41,790	3,48,750	22,930	3,16,09,060	3,21,530	3,55,960	32,030	7,09,520	3,02,010
1895–96	3,03,99,050	14,46,050	3,53,610	18,060	3,22,16,770	3,17,710	3,21,680	33,770	6,73,160	3,26,270
1896–97	3,02,71,790	14,60,900	3,74,110	12,860	3,21,19,660	3,24,220	3,74,180	31,020	7,29,420	2,96,430
1897–98	3,11,07,670	14,76,020	4,25,120	15,850	3,30,24,660	3,30,650	3,37,050	39,150	7,06,850	2,95,230
1898–99	3,14,10,960	15,23,350	4,73,030	15,910	3,34,23,250	3,41,170	3,51,320	33,740	7,26,230	2,71,770
1899–1900	3,20,23,568	15,61,872	4,44,396	15,516	3,40,45,352	3,42,885	3,99,382	36,705*	7,78,972	2,65,539
1900–01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,73,053	33,936	7,04,716	2,56,757
1901–02	3,35,97,463	17,74,505	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,764
1902–03	3,33,22,993	17,69,658	4,70,607	16,374	3,55,79,632	3,03,513	3,72,299	34,720	7,10,532	3,05,746
1903–04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904–05	3,57,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905–06	3,71,44,792	19,57,197	5,05,247	20,750	3,96,27,986	3,51,159	4,78,356	41,139	8,70,654	2,94,768
1906–07	3,76,86,873	20,01,893	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	35,045	7,82,831	3,33,483
1907–08	4,11,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,041	4,42,669	1,06,116	9,04,826	3,41,725
1908–09	4,28,11,127	20,64,199	5,37,536	5,040	4,54,17,902	3,66,949	4,69,447	1,38,076*	9,74,472	3,36,862

* Figures for Berar are included with effect from 1903-04

(*a*) From 1883-84 to 1885-86 the figures relate to the offices at Madras and Bombay

(*b*) From 1883-84 to 1885-86 the figures relate to supplies from Madras and Bombay only

(*c*) See note (*b*) at foot of table No. 5

STAMPS

No. 1—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for all INDIA, from 1884-85 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon (*a*)
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
						(*b*)							
1884-85	81,83,110	10,69,280	5,19,190	7,53,640	1,58,710	2,44,700	2,37,880	1,11,66,510	3,28,020	1,48,520	19,180	4,95,720	1,44,090
1885-86	82,21,080	12,42,020	5,18,070	7,94,410	1,47,180	2,40,800	3,49,470	1,15,13,030	3,37,310	1,50,440	18,920	5,06,670	1,38,040
1886-87	82,59,990	12,33,450	5,52,420	8,52,050	1,74,750	2,24,060	2,56,690	1,15,53,410	3,42,470	1,37,130	21,300	5,00,900	3,92,470
1887-88	86,46,370	12,57,370	5,79,750	8,81,280	1,83,670	2,71,870	3,00,530	1,21,20,840	3,58,140	1,44,190	23,190	5,25,520	4,27,030
1888-89	90,17,380	13,43,470	6,12,160	9,07,200	1,95,300	2,96,630	2,36,240	1,26,08,980	3,72,460	1,45,920	23,800	5,42,180	4,01,530
1889-90	94,04,740	13,91,740	6,19,460	9,61,660	1,83,750	2,76,400	2,66,450	1,31,04,200	3,84,820	1,62,150	30,870	5,77,840	3,82,820
1890-91	94,66,100	15,44,550	5,22,940	9,92,290	1,69,760	3,21,010	3,57,320	1,33,73,970	3,88,510	1,60,200	27,760	5,76,470	3,74,350
1891-92	99,62,920	14,56,810	5,27,860	10,62,300	1,64,320	3,05,250	2,31,310	1,37,10,770	4,06,990	1,67,690	29,170	6,03,850	2,60,270
1892-93	1,06,72,650	14,69,400	5,14,320	11,00,680	1,59,470	3,43,140	2,27,580	1,44,87,240	4,34,760	2,12,880	31,430	6,79,070	4,84,420
1893-94	1,06,10,590	14,80,050	5,38,120	11,32,140	1,72,320	2,93,180	1,95,630	1,44,22,030	4,30,320	1,82,460	30,090	6,42,870	5,05,360
1894-95	1,06,94,810	15,23,360	4,99,420	11,71,850	1,53,300	3,51,040	2,01,690	1,45,95,470	4,35,290	2,15,100	30,560	6,80,950	5,28,830
1895-96	1,07,17,200	16,43,700	5,81,960	12,29,720	1,62,370	4,00,980	2,57,320	1,49,93,250	4,34,670	1,85,910	33,510	6,54,090	5,59,590
1896-97	1,12,62,570	18,08,840	5,09,530	12,60,580	1,67,550	3,62,750	2,11,320	1,55,83,140	4,47,740	1,91,000	33,540	6,72,280	5,28,970
1897-98	1,11,83,790	17,14,450	4,02,660	12,91,590	1,44,400	3,49,250	1,97,210	1,52,83,350	4,48,690	1,86,230	34,130	6,72,050	5,92,630
1898-99	1,04,75,120	16,11,670	3,72,550	12,87,710	1,31,640	3,31,510	2,96,690	1,45,06,890	4,12,420	1,68,520	61,820	6,42,760	5,00,780
1899-1900	1,04,48,483	18,58,940	4,21,281	13,28,841	1,47,026	3,68,178	3,13,244	1,48,85,993	4,03,305	1,92,718	34,909	6,30,932	4,56,083
1900-01	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	2,34,822	2,60,754	1,58,71,309	6,06,180	1,98,377	39,917	8,44,474	5,34,127
1901-02	1,13,78,402	17,47,291	5,24,882	14,80,478	1,76,872	2,56,652	2,44,422	1,58,08,999	6,21,730	2,15,009	38,266	8,75,005	4,67,008
1902-03	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,05,512
1903-04	1,18,08,825	20,03,692	6,29,928	16,28,239	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,681	4,57,390
1904-05	1,21,44,932	21,99,056	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,433	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905-06	1,32,60,121	23,47,704	7,56,651	13,81,204	2,44,760	5,30,349	3,61,953	1,88,82,748	7,00,553	2,72,476	49,084	10,22,113	3,73,671
1906-07	1,38,78,312	23,80,399	8,40,890	9,70,629	2,66,270	10,34,345	3,41,585	1,97,12,430	6,91,191	2,52,857	46,959	9,91,007	4,28,598
1907-08	1,48,85,185	34,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,295	2,31,69,016	7,23,757	2,69,054	1,19,478	11,12,289	4,68,293
1908-09	1,53,72,944	33,90,600	8,42,574	11,54,915	3,17,207	11,75,547	8,05,852	2,30,59,639	7,31,299	2,87,967	1,46,188	11,65,454	5,05,897

* Figures for Berar are included with effect from 1903-04

(*a*) From 1883-84 to 1885-86 the figures relate to offices at Madras and Bombay

(*b*) The large decrease was due to the introduction of a new classification. The figures for 1883-84 include receipts on account of impressed stamps and impressed labels

No. 2

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE, for all INDIA, from 1884-85 to 1908-09

	Pay of Superintendents	Establishments	Contingencies	Service Postage stamps	TOTAL
1884-85	72,280	94,370	31,650	5,970	2,04,270
1885-86	69,090	92,600	29,230	5,650	1,95,570
1886-87	60,160	91,520	26,980	5,480	1,84,140
1887-88	42,260	85,390	32,290	5,410	1,65,350
1888-89	46,470	79,060	27,700	5,370	1,58,600
1889-90	41,080	72,410	17,790	4,780	1,36,060
1890-91	41,530	71,800	19,100	4,490	1,36,920
1891-92	46,910	73,220	21,580	4,490	1,46,200
1892-93	38,220	62,370	18,650	3,540	1,22,780
1893-94	40,710	63,800	20,820	2,800	1,28,130
1894-95	32,710	64,670	22,570	3,690	1,23,640
1895-96	41,970	63,600	19,180	3,780	1,28,530
1896-97	34,130	64,530	27,930	4,270	1,30,860
1897-98	36,970	63,380	22,810	3,950	1,27,110
1898-99	36,000	62,200	22,730	4,510	1,25,440
1899-1900	36,560	62,648	28,292	5,084	1,32,584
1900-01	35,262	65,450	30,139	5,371	1,36,222
1901-02	33,607	66,842	31,714	4,883	1,37,046
1902-03	36,821	67,545	35,268	4,405	1,44,039
1903-04	33,131	68,824	36,316	4,868	1,43,139
1904-05	19,585	46,203	11,774	1,734	78,296
1905-06 (*a*)	26,380	41,785	16,445	1,226	85,836
1906-07	27,763	68,416	14,353	1,074	1,11,606
1907-08	30,270	71,601	18,884	1,763	1,22,518
1908-09	22,872	91,839	18,075	2,087	1,34,873

(*a*) Including the cost of district establishment in Bengal which has hitherto been included in the sub-head "Discount and Establishment for the sale of Stamps"

No. 3

RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1884-85 to 1908-09

	India, General*	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Panjab	North-West Frontier Province	Bombay	Central Provinces	Madras	GRAND TOTAL
					RECEIPTS						
1884-85	3,78,360	9,79,810	7,72,560	1,29,91,210	60,57,720	33,90,280		44,78,320	13,69,820	56,49,430	3,60,67,510
1885-86	3,68,420	9,37,560	7,82,720	1,32,58,060	62,17,310	33,43,050		44,38,320	13,70,570	58,98,200	3,66,14,210
1886-87	3,98,480	8,87,190	7,42,160	1,34,63,170	63,69,170	35,21,480		47,98,440	14,69,530	58,21,690	3,74,71,310
1887-88	4,59,380	8,89,540	7,86,820	1,38,16,030	65,89,160	37,28,990		48,91,050	15,33,860	59,71,770	3,86,66,600
1888-89	4,42,050	9,11,100	7,26,780	1,38,38,980	66,02,640	39,01,300		49,99,390	15,75,120	61,35,600	3,91,32,960
1889-90	4,38,940	12,02,720	8,03,030	1,42,37,780	69,41,880	39,06,130		52,35,010	16,06,770	65,01,020	4,08,73,280
1890-91	4,49,130	12,51,040	7,67,650	1,43,06,600	67,32,810	38,93,440		53,55,920	15,19,350	64,44,870	4,07,20,810
1891-92	4,16,600	13,23,910	8,20,820	1,51,00,460	69,35,320	40,76,710		54,55,210	16,95,020	67,48,690	4,25,72,740
1892-93	4,53,850	15,54,890	8,15,260	1,55,45,460	71,52,210	41,10,630		57,38,300	16,90,310	73,53,660	4,44,14,570
1893-94	4,81,340	15,60,930	8,47,170	1,59,76,140	72,49,820	41,39,260		56,08,560	17,52,140	74,32,680	4,50,48,040
1894-95	4,91,770	16,94,300	8,19,220	1,67,01,150	70,77,300	40,17,110		58,22,130	17,08,890	78,72,660	4,62,04,530
1895-96	4,68,360	17,04,310	8,84,830	1,67,71,630	72,99,990	42,67,220		61,26,950	17,19,310	79,67,420	4,72,10,020
1896-97	4,94,980	16,49,830	9,00,180	1,75,74,300	70,92,730	45,99,360		57,23,650	17,26,870	79,40,900	4,77,02,800
1897-98	4,20,050	17,01,070	8,69,750	1,77,59,420	73,21,770	44,09,850		58,06,530	15,98,920	84,20,650	4,83,08,010
1898-99	3,32,660	17,64,730	9,67,770	1,73,81,080	74,15,700	42,79,840		59,76,320	15,45,430	82,66,610	4,79,30,140
1899-1900	3,15,080	19,36,806	9,27,100	1,82,78,888	75,56,940	43,30,794		59,12,250	13,31,557	83,41,930	4,89,31,345
1900-01	2,98,470	20,82,932	9,46,530	1,84,34,830	82,87,510	42,85,712		58,93,160	13,11,508	85,65,910	5,01,06,562
1901-02	3,07,701	22,62,761	9,48,220	1,90,05,559	83,81,010	38,38,267	3,86,721	62,79,450	15,57,806	86,89,268	5,16,56,763
1902-03	2,90,888	26,33,861	10,24,218	1,95,70,438	80,46,760	39,54,828	3,91,528	60,00,513	14,61,136	82,48,133	5,16,22,303
1903-04	2,90,639	29,43,307	9,87,445	1,98,35,514	82,52,041	40,54,142	3,86,819	61,53,798	23,03,119	84,59,333	5,36,66,157
1904-05	2,90,749	33,14,176	9,98,661	2,08,65,298	84,46,719	40,43,287	3,74,361	64,20,027	24,35,661	88,44,146	5,60,33,085
1905-06	2,81,595	36,43,980	87,60,106	1,43,62,962	88,98,531	38,42,119	4,13,972	64,92,115	26,63,694	92,51,660	5,85,10,734
1906-07	2,78,115	37,96,661	90,68,715	1,47,06,682	92,21,082	38,61,070	4,21,654	62,61,861	23,95,476	99,05,317	5,99,16,633
1907-08	39,86,616	38,34,291	96,38,890	1,55,88,275	97,46,325	40,94,259	4,66,473	64,45,101	26,94,163	1,04,90,363	6,69,84,756
1908-09	40,30,082	35,76,057	99,39,964	1,55,99,226	99,83,699	46,85,226	4,86,535	64,21,397	29,27,608	1,08,27,747	6,84,77,541
					CHARGES						
1884-85	17,110	27,370	28,660	3,59,540	1,37,680	1,06,670		1,68,570	31,110	2,06,620	10,83,330
1885-86	16,020	25,410	20,540	3,53,170	1,53,200	1,11,310		1,71,760	36,050	2,08,250	11,95,710
1886-87	17,360	30,650	19,370	3,49,720	1,41,750	1,20,550		2,01,560	29,780	2,04,750	11,15,490
1887-88	18,460	26,340	19,810	3,56,680	1,42,050	1,25,300		1,92,150	29,100	2,14,660	11,24,550
1888-89	19,270	30,660	18,630	3,26,890	1,41,000	1,36,700		1,86,560	33,010	2,19,450	11,12,170
1889-90	17,590	45,250	19,020	3,35,060	1,56,200	1,41,690		2,14,400	30,890	2,27,640	11,87,740
1890-91	18,410	43,700	19,470	3,43,810	1,52,270	1,40,510		2,01,400	28,820	2,25,000	11,73,390
1891-92	17,210	37,850	21,060	3,56,490	1,54,890	1,46,910		2,19,400	29,980	2,31,830	12,15,620
1892-93	18,170	44,970	20,760	3,80,920	1,53,530	1,57,940		2,49,380	35,080	2,58,860	13,19,610
1893-94	20,800	51,040	22,170	3,85,960	1,62,370	1,51,320		2,21,290	34,790	2,66,950	13,16,690
1894-95	18,130	55,260	22,180	4,03,440	1,53,950	1,50,990		2,55,480	36,250	2,94,790	13,90,470
1895-96	20,620	57,550	23,420	4,00,050	1,32,540	1,60,350		2,28,060	44,100	2,60,560	13,27,250
1896-97	19,440	57,820	23,620	4,20,390	1,43,140	1,73,910		2,54,290	38,770	2,70,320	14,01,700
1897-98	17,250	61,840	22,350	4,30,950	1,45,550	1,66,220		2,16,000	34,620	2,84,140	13,78,920
1898-99	15,090	58,070	23,120	4,12,510	1,50,310	1,60,540		2,33,160	32,890	2,83,290	13,68,980
1899-1900	14,057	59,596	23,940	4,23,547	1,55,110	1,74,447		2,75,730	29,307	2,54,170	14,09,904
1900-01	11,230	63,762	25,770	4,83,092	2,22,820	1,69,688		2,52,855	34,473	2,85,500	15,49,190
1901-02	11,651	73,957	24,595	4,93,989	2,18,690	1,53,425	18,612	2,35,282	40,543	2,86,595	15,57,339
1902-03	11,352	80,800	27,438	4,95,497	2,20,041	1,61,152	17,226	2,28,147	40,570	3,04,419	15,86,642
1903-04	11,957	97,184	27,886	5,25,152	2,29,268	1,63,090	16,893	2,33,307	85,637	2,99,687	16,90,061
1904-05	13,110	1,05,368	26,797	5,26,627	2,25,705	1,71,916	18,863	2,32,082	82,332	3,17,745	17,20,545
1905-06	13,225	1,25,694	2,28,562	3,49,792	2,50,777	1,66,875	19,279	3,06,494	93,562	3,38,507	18,92,767
1906-07	10,754	1,31,622	2,47,494	3,50,512	2,37,365	1,60,020	17,762	2,06,083	85,883	3,26,343	17,73,838
1907-08	21,114	1,26,004	2,53,661	3,60,841	2,54,685	1,69,845	19,548	2,15,069	98,601	4,97,747	20,17,115
1908-09	40,987	1,23,436	2,62,410	3,75,125	2,59,381	1,75,885	21,515	2,47,422	1,05,495	5,28,270	21,39,926

NOTE.—Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

*Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08

No. 4

RECEIPT and CHARGES (in rupees) on account of STAMPS for **INDIA, GENERAL,*** *from 1884-85 to 1908-09*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1884–85	1,92,980	1,85,380	3,78,360	14,680	1,540	890	17,110	3,61,250	..	..
1885–86	1,98,850	1,69,570	3,68,420	12,720	2,290	1,010	16,020	3,52,400	..	..
1886–87	2,14,730	1,83,750	3,98,480	13,520	2,610	1,230	17,360	3,81,120	..	..
1887–88	2,55,600	2,03,780	4,59,380	14,830	2,840	790	18,460	4,40,920	..	3,650
1888–89	2,36,420	2,05,630	4,42,050	14,590	3,700	980	19,270	4,22,780	..	5,110
1889–90	2,42,120	1,96,820	4,38,940	13,500	3,060	1,030	17,590	4,21,350	..	5,080
1890–91	2,35,460	2,13,670	4,49,130	13,880	3,290	1,240	18,410	4,30,720	..	5,440
1891–92	2,26,720	1,89,880	4,16,600	12,150	4,080	980	17,210	3,99,390	..	2,990
1892–93	2,53,300	2,00,550	4,53,850	13,300	3,350	1,520	18,170	4,35,680	..	5,680
1893–94	2,73,730	2,07,610	4,81,340	13,500	5,510	1,790	20,800	4,60,540	..	4,690
1894–95	2,98,360	1,93,410	4,91,770	13,300	3,420	1,410	18,130	4,73,640	..	360
1895–96	2,64,970	2,03,390	4,68,360	13,360	5,440	1,820	20,620	4,47,740	..	3,950
1896–97	3,03,240	1,91,740	4,94,980	12,760	4,610	2,070	19,440	4,75,540	..	4,580
1897–98	2,52,860	1,67,190	4,20,050	11,400	3,980	1,870	17,250	4,02,800	..	4,110
1898–99	2,26,860	1,05,800	3,32,660	7,340	5,770	1,980	15,090	3,17,570	..	3,030
1899–1900	2,06,024	1,09,056	3,15,080	7,399	5,063	1,595	14,057	3,01,023	..	2,212
1900–01	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,87,240	..	2,928
1901–02	2,14,250	93,451	3,07,701	6,262	3,879	1,510	11,651	2,96,050	..	4,464
1902–03	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	2,79,536	..	4,549
1903–04	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	2,78,682	..	3,492
1904–05	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	2,77,639	..	4,855
1905–06	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	2,68,370	..	3,555
1906–07	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,67,361	..	2,841
1907–08	18,51,405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	39,65,502	..	5,002
1908–09	20,86,563	19,43,519	40,30,082	7,801	10,607	22,579	40,987	39,89,695	..	4,623

No. 4—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **INDIA, GENERAL,*** *from 1884-85 to 1908-09*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884–85	1,91,600	..	1,380	..	1,92,980	4,780	720	240	5,740	..
1885–86	1,73,990	..	24,840	20	1,98,850	4,350	1,370	70	5,790	..
1886–87	1,89,540	2,510	22,680	..	2,14,730	4,800	1,400	90	6,290	..
1887–88	2,32,970	60	22,570	..	2,55,600	5,330	1,400	30	6,760	630
1888–89	2,13,420	..	23,000	..	2,36,420	4,910	1,740	60	6,710	730
1889–90	2,20,590	..	21,530	..	2,42,120	4,210	1,950	..	6,160	750
1890–91	2,11,060	..	24,400	..	2,35,460	3,950	1,660	150	5,760	810
1891–92	2,04,020	..	22,700	..	2,26,720	3,640	2,810	..	6,450	490
1892–93	2,24,720	..	28,580	..	2,53,300	4,130	1,740	..	5,870	720
1893–94	2,45,740	..	27,990	..	2,73,730	4,400	4,140	1,790	10,330	1,070
1894–95	2,67,230	..	31,130	..	2,98,360	4,660	1,910	1,410	7,980	120
1895–96	2,41,280	..	23,690	..	2,64,970	4,440	2,630	1,820	8,890	960
1896–97	2,76,280	..	26,960	..	3,03,240	4,400	2,940	1,860	9,200	820
1897–98	2,22,460	..	30,400	..	2,52,860	4,210	2,530	1,870	8,610	1,000
1898–99	2,00,470	..	26,390	..	2,26,860	3,790	4,340	1,980	10,110	1,160
1899–1900	1,88,149	14,095	3,780	..	2,06,024	3,467	3,733	1,595	8,795	465
1900–01	1,73,225	16,230	3,443	..	1,92,898	1,844	1,564	1,708	5,116	781
1901–02	1,98,115	11,405	3,822	908	2,14,250	2,053	2,441	1,510	6,004	1,548
1902–03	1,88,240	..	3,624	518	1,92,382	1,913	2,510	1,578	5,601	1,279
1903–04	1,89,844	..	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904–05	1,83,719	..	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905–06	1,75,313	..	3,205	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906–07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,502
1907–08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,777
1908–09	20,75,656	2,655	7,418	834	20,86,563	3,888	8,071	465	12,424	975

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands to which Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat and the Presidency have been added from 1907-08

No. 4—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **INDIA, GENERAL,*** *from 1884–85 to 1908–09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884–85	49,920	20	15,670	69,390	31,130	17,850	1,400	1,85,380	9,900	820	650	11,370	..
1885–86	47,910	...	16,630	69,200	20,050	14,330	1,450	1,69,570	8,370	920	940	10,230	..
1886–87	51,290	...	19,390	63,850	27,720	19,240	2,260	1,83,750	8,720	1,190	1,160	11,070	..
1887–88	59,140	10	18,970	75,630	24,910	22,340	2,780	2,03,780	9,500	1,440	760	11,700	3,020
1888–89	59,600	...	15,960	81,650	22,980	22,720	2,720	2,05,630	9,680	1,960	920	12,560	4,380
1889–90	54,160	...	18,530	80,400	18,090	23,390	2,250	1,96,820	9,290	1,110	1,030	11,430	4,330
1890–91	55,420	...	17,230	91,340	20,200	25,510	3,970	2,13,670	9,930	1,630	1,090	12,650	4,630
1891–92	54,630	...	17,140	77,030	14,750	23,310	3,020	1,89,880	8,510	1,270	980	10,760	2,500
1892–93	60,180	...	15,340	79,900	18,910	23,520	2,700	2,00,550	9,170	1,610	1,520	12,300	4,960
1893–94	60,560	...	16,130	77,960	21,510	29,240	2,210	2,07,610	9,100	1,370	...	10,470	3,620
1894–95	55,910	...	16,620	73,010	18,690	26,990	2,190	1,93,410	8,630	1,520	..	10,150	240
1895–96	62,070	...	17,770	77,830	17,990	24,130	3,600	2,03,390	8,920	2,810	..	11,730	2,990
1896–97	66,190	...	14,440	72,720	16,120	20,370	1,900	1,91,740	8,360	1,670	210	10,240	3,760
1897–98	61,090	...	13,610	64,650	8,800	17,630	1,410	1,67,190	7,180	1,450	...	8,630	3,110
1898–99	52,860	...	11,500	23,520	770	15,060	2,090	1,05,800	3,550	1,430	...	4,980	1,870
1899–1900	57,250	...	11,316	24,207	609	13,872	1,802	1,09,056	3,932	1,330	..	5,262	1,747
1900–01	58,218	...	10,398	22,974	625	12,103	1,254	1,05,572	4,519	1,595	...	6,114	2,147
1901–02	52,815	...	7,731	21,301	217	10,278	1,109	93,451	4,209	1,438	...	5,647	2,916
1902–03	65,309	...	10,109	20,848	440	986	814	98,506	4,329	1,422	...	5,751	3,270
1903–04	58,080	...	9,996	24,413	383	883	2,956	96,711	4,461	1,911	..	6,372	2,133
1904–05	62,516	...	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	..	6,445	3,486
1905–06	67,760	5	9,157	20,472	775	825	3,611	1,02,605	4,539	3,085	...	7,624	2,441
1906–07	66,353	...	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907–08	2,49,745	11,17,810	1,62,514	8,340	90,624	1,95,008	3,11,170	21,35,211	3,615	2,754	4,396	10,765	3,225
1908–09	3,78,976	11,19,861	1,19,830	24,915	68,966	1,39,249	91,722	19,43,519	3,913	2,536	22,114	28,563	3,648

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands, to which Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat and the Presidency have been added from 1907-08

No. 5

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BURMA,** *from 1884–85 to 1908–09*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (b)
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1884–85	6,59,080	3,20,730	9,79,810	16,300	10,300	270	27,370	9,52,440		...
1885–86	6,05,620	3,31,940	9,37,560	16,500	8,400	510	25,410	9,12,150		..
1886–87	5,36,990	3,00,200	8,37,190	16,840	13,360	450	30,650	8,56,540		5,060
1887–88	5,55,860	3,33,680	8,89,540	18,710	7,480	150	26,340	8,63,200		8,610
1888–89	5,48,050	3,63,050	9,11,100	20,470	9,590	600	30,660	8,80,440		11,710
1889–90	7,56,060	4,46,660	12,02,720	24,300	18,620	2,330	45,250	11,57,470		10,070
1890–91	8,01,160	4,49,880	12,51,040	22,690	20,620	390	43,700	12,07,340		10,450
1891–92	8,11,800	5,12,110	13,23,910	25,550	11,780	520	37,850	12,86,060		9,890
1892–93	9,59,400	5,95,490	15,54,890	28,730	15,790	450	44,970	15,09,920		10,470
1893–94	10,02,680	5,58,250	15,60,930	28,080	22,160	800	51,040	15,09,890		16,270
1894–95	11,50,010	5,44,290	16,94,300	28,680	25,950	630	55,260	16,39,040		10,310
1895–96	11,32,810	5,71,500	17,04,310	28,800	27,130	1,620	57,550	16,46,760		11,210
1896–97	10,65,780	5,84,050	16,49,830	30,430	25,850	1,540	57,820	15,92,010		12,550
1897–98	10,39,980	6,61,090	17,01,070	34,970	25,890	980	61,840	16,39,230		12,420
1898–99	10,52,410	7,12,320	17,64,730	35,990	21,120	960	58,070	17,06,660		15,510
1899–1900	11,69,387	7,67,419	19,36,806	37,605	20,695	1,296	59,596	18,77,210		12,317
1900–01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170		18,032
1901–02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804		23,141
1902–03	15,83,053	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061		22,009
1903–04	16,42,124	13,01,183	29,43,307	52,097	42,895	2,192	97,184	28,46,123		31,567
1904–05	18,81,272	14,32,904	33,14,176	55,038	46,171	4,159	1,05,368	32,08,808	5,404	(a) 62,023
1905–06	22,93,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,668
1906–07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,425	1,31,622	36,65,039	24,213	28,135
1907–08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,715	32,400
1908–09	23,07,811	12,68,246	35,76,057	54,285	66,302	2,849	1,26,436	34,52,621	25,400	28,125

(a) Includes the value of the Stamps sent from Calcutta to form the opening stock of the new Central Depôt at Rangoon for supply to local depôts and the Andamans with effect from the 1st March 1905

(b) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depôt at Rangoon

No. 5—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BURMA**, *from 1884-85 to 1908-09*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
1884–85	6,55,390	3,240	..	450	6,59,080	6,250	8,300	...	14,550	...
1885–86	6,02,600	2,890	..	130	6,05,620	6,610	4,680	...	11,290	...
1886–87	5,86,790	..	..	200	5,86,990	6,990	10,940	...	17,930	1,570
1887–88	5,55,830	..	..	30	5,55,860	7,430	5,030	...	12,460	2,460
1888–89	5,46,740	..	..	1,310	5,46,050	7,660	6,330	...	13,990	3,230
1889–90	7,48,290	5,130	320	2,320	7,56,060	9,790	8,940	170	18,900	2,700
1890–91	7,98,160	..	40	2,960	8,01,160	10,050	15,900	10	25,960	2,420
1891–92	8,08,780	...	20	3,000	8,11,800	10,030	8,140	30	18,200	3,240
1892–93	9,57,180	...	..	2,220	9,59,400	11,110	10,660	20	21,790	3,060
1893–94	9,98,690	...	..	3,990	10,02,680	11,780	16,180	80	28,040	6,330
1894–95	11,48,760	...	..	1,250	11,50,010	13,370	18,710	130	32,210	3,670
1895–96	11,32,060	...	..	750	11,32,810	12,780	20,080	220	33,080	3,880
1896–97	10,64,580	...	..	1,200	10,65,780	13,390	17,790	430	31,610	3,390
1897–98	10,39,200	...	..	780	10,39,980	13,570	19,600	190	33,360	3,180
1898–99	10,52,410	..	..	..	10,52,410	13,820	15,690	90	29,600	5,020
1899–1900	11,69,387	..	..	..	11,69,387	15,265	16,504	144	31,913	3,745
1900–01	12,27,785	24,473	..	46	12,52,304	9,808	19,055	795	29,658	8,228
1901–02	13,86,454	37,829	..	285	14,24,568	10,942	24,079	111	35,132	11,384
1902–03	15,44,669	38,333	...	51	15,83,053	11,735	25,074	165	36,974	10,428
1903–04	15,99,383	42,740	...	1	16,42,124	13,784	30,788	121	44,693	13,214
1904–05	18,18,772	62,500	..	...	18,81,272	14,986	35,439	231	50,656	30,706
1905–06	22,22,995	70,302	..	...	22,93,297	16,727	50,235	328	67,290	13,835
1906–07	24,06,245	73,035	..	...	24,79,280	17,505	50,824	134	68,463	12,810
1907–08	23,87,764	85,139	..	...	24,72,903	17,678	51,602	236	69,516	15,804
1908–09	22,11,806	96,005	..	...	23,07,811	17,007	48,443	118	65,568	13,098

No. 5—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BURMA**, *from 1884-85 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Rangoon
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884–85	1,13,760	1,31,710	16,680	41,230	4,970	6,840	5,540	3,20,730	10,550	2,000	270	18,220	...
1885–86	1,25,880	1,41,450	13,390	37,790	4,600	80	8,750	3,31,940	9,880	3,720	520	14,120	...
1886–87	1,08,060	1,20,550	15,810	42,200	6,290	140	7,150	3,00,200	9,860	2,420	440	12,720	3,490
1887–88	1,11,220	1,23,890	16,150	44,780	8,130	12,010	17,500	3,33,680	11,280	2,458	150	13,880	6,150
1888–89	1,42,320	1,20,710	16,700	52,680	8,220	2,790	19,630	3,63,050	12,810	3,260	600	16,670	8,480
1889–90	2,02,720	1,39,850	11,260	66,590	9,270	440	16,530	4,46,660	14,510	9,680	2,160	26,350	7,370
1890–91	2,05,040	1,33,740	9,610	70,260	9,050	8,600	13,580	4,49,880	12,640	4,720	380	17,740	8,040
1891–92	2,37,200	1,40,490	11,380	79,270	6,310	19,720	17,740	5,12,110	15,520	3,640	490	19,650	6,650
1892–93	2,87,140	1,48,380	11,970	86,020	8,050	30,250	23,680	5,95,490	17,620	5,130	430	23,180	7,410
1893–94	2,93,370	1,46,080	10,960	77,250	6,300	260	24,030	5,58,250	16,300	5,980	720	23,000	9,940
1894–95	2,78,000	1,43,160	6,880	78,290	5,200	220	32,540	5,44,290	15,310	7,240	500	23,050	6,640
1895–96	2,73,190	1,43,760	8,620	84,010	5,970	420	55,530	5,71,500	16,020	7,050	1,400	24,470	7,330
1896–97	2,82,180	1,69,390	9,140	90,740	7,540	1,140	23,920	5,84,050	17,040	8,060	1,110	26,210	9,160
1897–98	3,45,560	1,58,260	12,720	1,03,360	11,160	950	29,080	6,61,090	21,400	6,290	790	28,480	9,240
1898–99	3,68,380	1,77,110	13,640	1,12,540	10,720	1,060	28,870	7,12,320	22,170	5,420	880	28,470	10,490
1899–1900	3,69,772	2,35,939	12,241	1,10,051	9,128	1,288	29,000	7,67,419	22,340	4,191	1,152	27,683	8,571
1900–01	4,19,403	2,04,050	16,862	1,34,396	16,157	1,841	37,919	8,30,628	26,531	6,121	1,452	34,104	9,807
1901–02	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902–03	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903–04	6,43,746	3,80,712	39,538	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904–05	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,904	40,052	10,732	3,928	54,712	31,315
1905–06	7,38,676	3,73,830	42,376	97,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906–07	7,37,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907–08	7,60,818	4,50,640	35,669	...	21,690	21,317	71,254	13,61,388	39,946	13,911	2,637	56,488	16,596
1908–09	7,24,030	3,75,020	38,693	...	24,041	31,252	75,210	12,68,246	37,278	17,859	2,731	57,868	15,027

No. 5—C

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE for **BURMA,** *from 1904-05 to 1908-09*

	Pay of Superintendent	Establishment	Contingencies	Service Postage stamps	TOTAL
1904–05	1,151	4,253	--	--	5,404
1905–06	12,871	8,910	2,779	--	24,560
1906–07	12,600	9,422	2,191	--	24,213
1907–08	12,600	9,069	2,046	--	23,715
1908–09	12,600	9,628	2,517	655	25,400

No. 6

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **EASTERN BENGAL** *and* **ASSAM,** *from 1884-85 to 1908-09*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
1884–85 . . .	5,60,870	2,11,690	7,72,560	22,210	6,190	260	28,660	7,43,900	3,080	--
1885–86 . . .	5,59,320	2,23,400	7,82,720	15,210	5,080	250	20,540	7,62,180	3,020	--
1886–87 . . .	5,40,030	2,02,130	7,42,160	14,190	4,740	440	19,370	7,22,790	2,870	9,970
1887–88 . . .	6,01,990	1,84,830	7,86,820	14,850	4,610	350	19,810	7,67,010	2,860	13,610
1888–89 . . .	5,36,240	1,90,530	7,26,780	14,010	4,250	370	18,630	7,08,150	3,090	14,210
1889–90 . . .	5,90,140	2,12,890	8,03,030	15,380	3,480	160	19,020	7,84,010	2,570	16,210
1890–91 . . .	5,47,060	2,20,590	7,67,650	14,960	4,330	180	19,470	7,48,180	2,720	16,250
1891–92 . . .	5,90,990	2,29,830	8,20,820	15,990	4,830	240	21,060	7,99,760	3,370	11,890
1892–93 . . .	5,71,240	2,44,020	8,15,260	16,330	4,170	260	20,760	7,94,500	--	19,560
1893–94 . . .	6,02,240	2,44,930	8,47,170	16,670	5,320	180	22,170	8,25,000	--	19,400
1894–95 . . .	5,85,150	2,34,070	8,19,220	16,100	5,860	220	22,180	7,97,040	--	21,630
1895–96 . . .	6,40,290	2,44,540	8,84,830	17,420	5,820	180	23,420	8,61,410	--	19,050
1896–97 . . .	6,40,760	2,59,420	9,00,180	17,880	5,470	270	23,620	8,76,560	--	22,100
1897–98 . . .	6,13,230	2,56,520	8,69,750	17,210	4,600	540	22,350	8,47,400	--	19,180
1898–99 . . .	7,16,570	2,51,200	9,67,770	18,360	4,340	420	23,120	9,44,650	--	19,090
1899–1900 . . .	6,88,700	2,38,400	9,27,100	17,810	5,420	710	23,940	9,03,160	--	16,911
1900–01 . . .	6,85,750	2,60,780	9,46,530	19,240	6,200	330	25,770	9,20,760	--	19,905
1901–02 . . .	6,93,047	2,55,173	9,48,220	19,256	4,973	366	24,595	9,23,625	--	19,472
1902–03 . . .	7,29,539	2,94,679	10,24,218	21,090	5,629	719	27,438	9,96,780	--	22,083
1903–04 . . .	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	--	21,952
1904–05 . . .	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	--	19,863
1905–06 (a) . .	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	--	97,354
1906–07 . . .	65,23,587	25,45,128	90,68,715	1,99,518	42,535	5,441	2,47,494	88,21,221	--	1,76,239
1907–08 . . .	69,81,136	26,57,754	96,38,890	2,08,053	39,252	6,356	2,53,661	93,85,229	--	2,06,012
1908–09 . . .	72,68,786	26,71,178	99,39,964	2,10,947	44,423	7,040	2,62,410	96,77,554	--	1,96,976

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 6—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **EASTERN BENGAL** *and* **ASSAM**, *from 1884-85 to 1908-09*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta
1884-85	5,24,660	25,350	10,860	--	5,60,870	15,950	5,100	120	21,170	--
1885-86	5,19,980	27,730	11,030	580	5,59,320	8,580	3,880	120	12,580	--
1886-87	5,00,310	28,560	11,010	150	5,40,030	8,230	3,630	350	12,210	3,740
1887-88	5,64,190	25,880	11,920	--	6,01,990	9,430	3,740	130	13,300	4,140
1888-89	4,96,110	28,150	11,980	--	5,36,240	8,390	3,430	180	12,000	4,520
1889-90	5,47,990	30,010	12,140	--	5,90,140	9,050	2,540	70	11,660	4,940
1890-91	5,04,740	30,250	12,070	--	5,47,060	8,430	2,560	40	11,030	4,700
1891-92	5,49,600	28,890	12,500	--	5,90,990	9,110	3,690	90	12,890	5,280
1892-93	5,29,130	29,480	12,630	--	5,71,240	8,970	2,930	130	12,030	4,920
1893-94	5,58,160	30,890	13,190	--	6,02,240	9,400	4,100	70	13,570	5,660
1894-95	5,42,440	29,900	12,810	--	5,85,150	9,030	2,820	100	11,950	6,550
1895-96	5,97,370	29,600	13,310	10	6,40,290	10,040	4,160	60	14,260	6,500
1896-97	5,96,860	29,990	13,910	--	6,40,760	10,030	3,190	180	13,400	6,190
1897-98	5,71,970	28,300	12,960	--	6,13,230	10,480	3,220	470	13,170	5,160
1898-99	6,69,260	33,250	14,060	--	7,16,570	10,730	3,030	100	13,860	5,860
1899-1900	6,40,440	35,640	13,620	--	6,88,700	10,550	3,420	600	14,570	5,232
1900-01	6,36,780	34,220	14,750	--	6,85,750	16,580	4,300	200	11,080	6,106
1901-02	6,45,491	33,201	14,355	--	6,93,047	6,593	3,350	240	10,183	7,209
1902-03	6,75,592	38,548	15,399	--	7,29,539	6,932	2,806	432	10,170	9,145
1903-04	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904-05	6,63,011	43,393	16,321	--	7,22,725	7,119	2,977	101	10,197	8,391
1905-06 (a)	59,90,693	3,52,778	1,56,553	--	65,00,024	64,745	27,589	25	92,359	32,038
1906-07	60,11,894	3,56,318	1,55,375	--	65,23,587	64,947	26,141	1,916	93,004	59,581
1907-08	64,26,308	3,82,475	1,72,353	--	69,81,136	69,744	23,480	2,038	95,262	70,483
1908-09	66,97,605	3,94,895	1,76,286	--	72,68,786	72,725	26,032	5,150	1,03,907	70,445

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 6—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **EASTERN BENGAL** *and* **ASSAM**, *from 1884-85 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85	1,92,820	710	1,350	7,620	--	6,080	3,110	2,11,690	6,260	1,090	140	7,490	--
1885-86	2,03,970	--	1,950	8,080	--	5,970	3,430	2,23,400	6,630	1,200	130	7,960	--
1886-87	1,80,930	--	1,520	9,580	--	6,160	3,940	2,02,130	5,960	1,110	90	7,160	6,230
1887-88	1,63,690	--	1,330	8,620	--	6,700	4,490	1,84,830	5,420	870	220	6,510	9,470
1888-89	1,70,190	--	1,240	8,640	--	6,580	3,880	1,90,530	5,620	820	190	6,630	9,690
1889-90	1,92,560	--	1,210	8,830	--	6,410	3,880	2,12,890	6,330	946	90	7,360	11,270
1890-91	2,01,530	--	680	8,980	--	6,390	3,010	2,20,590	6,530	1,770	140	8,440	11,550
1891-92	2,09,130	--	1,090	10,180	--	6,130	3,300	2,29,830	6,830	1,140	150	8,170	6,610
1892-93	2,21,540	--	1,170	10,500	--	7,440	3,370	2,44,020	7,360	1,240	130	8,730	14,640
1893-94	2,19,740	--	1,060	11,550	--	6,890	5,690	2,44,930	7,270	1,220	110	8,600	13,740
1894-95	2,10,400	--	600	12,380	--	7,030	3,660	2,34,070	7,070	3,040	120	10,230	15,080
1895-96	2,19,300	--	470	13,610	--	6,960	4,200	2,44,540	7,380	1,660	120	9,160	12,550
1896-97	2,33,570	--	740	14,720	--	6,600	3,790	2,59,420	7,850	2,280	90	10,220	15,910
1897-98	2,30,430	--	410	14,620	--	6,930	4,130	2,56,520	7,730	1,380	70	9,180	14,020
1898-99	2,24,780	--	260	15,310	--	6,830	4,020	2,51,200	7,630	1,310	320	9,260	13,230
1899-1900	2,09,410	--	520	16,430	--	6,870	5,170	2,38,400	7,260	2,000	110	9,370	11,679
1900-01	2,31,640	--	470	16,810	--	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02	2,24,961	113	1,377	15,446	--	8,455	4,821	2,55,173	12,663	1,623	126	14,412	12,263
1902-03	2,56,078	345	480	16,647	--	6,902	14,227	2,94,679	14,153	2,823	287	17,268	12,938
1903-04	2,48,411	289	216	16,507	--	7,169	6,165	2,78,757	13,814	4,132	92	18,038	14,535
1904-05	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,600	11,472
1905-06 (a)	20,51,267	--	30,158	92,696	7	66,016	19,938	22,60,082	1,20,909	12,460	2,834	1,36,203	65,316
1906-07	23,18,583	--	38,296	1,10,000	--	57,565	20,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08	24,24,358	1,000	31,427	1,10,000	80	68,558	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529
1908-09	24,34,423	378	27,834	1,10,000	151	68,530	29,862	26,71,178	1,38,222	18,391	1,890	1,58,503	1,26,531

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 7

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BENGAL**, *from 1884-85 to 1908-09*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1884-85	95,33,220	34,57,990	1,29,91,210	2,08,800	1,44,380	6,360	3,59,540	1,26,31,670	77,270	..
1885-86	96,82,780	35,75,280	1,32,58,060	2,14,890	1,33,900	4,380	3,53,170	1,29,04,890	77,640	...
1886-87	99,92,170	34,71,000	1,34,63,170	2,17,330	1,26,070	6,320	3,49,720	1,31,13,450	71,230	1,95,820
1887-88	1,02,64,780	35,51,250	1,38,16,030	2,21,620	1,30,450	4,610	3,56,680	1,34,59,350	73,110	1,88,040
1888-89	1,00,88,110	37,50,870	1,38,38,980	1,99,190	1,21,920	5,780	3,26,890	1,35,12,090	70,990	2,18,900
1889-90	1,03,48,830	38,88,950	1,42,37,780	2,07,600	1,19,770	7,690	3,35,060	1,39,02,720	63,010	2,33,220
1890-91	1,01,88,710	41,17,890	1,43,06,600	2,03,160	1,34,450	6,200	3,43,810	1,39,62,790	63,900	2,12,350
1891-92	1,09,50,620	41,49,840	1,51,00,460	2,18,260	1,32,210	6,020	3,56,490	1,47,43,970	68,280	1,58,250
1892-93	1,11,93,560	43,51,900	1,55,45,460	2,28,010	1,45,730	7,180	3,80,920	1,51,64,540	70,530	2,90,370
1893-94	1,14,98,550	44,77,590	1,59,76,140	2,35,260	1,43,770	6,930	3,85,960	1,55,90,180	74,710	3,14,800
1894-95	1,21,67,580	45,33,570	1,67,01,150	2,38,740	1,57,770	6,930	4,03,440	1,62,97,710	71,020	3,35,180
1895-96	1,21,59,500	46,12,130	1,67,71,630	2,39,430	1,53,130	7,490	4,00,050	1,63,71,580	74,920	3,34,680
1896-97	1,24,20,620	51,53,680	1,75,74,300	2,56,060	1,59,170	5,160	4,20,390	1,71,53,910	75,780	3,36,860
1897-98	1,27,07,210	50,52,210	1,77,59,420	2,59,740	1,66,560	4,650	4,30,950	1,73,28,470	73,790	3,45,360
1898-99	1,27,87,610	45,93,470	1,73,81,080	2,51,440	1,56,300	4,770	4,12,510	1,69,68,570	72,160	3,09,860
1899-1900	1,34,67,293	48,11,595	1,82,78,888	2,59,361	1,59,749	4,437	4,23,547	1,78,55,341	80,504	3,02,364
1900-01	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,909
1901-02	1,36,77,280	53,28,279	1,90,05,559	3,28,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04	1,45,22,636	53,12,878	1,98,35,514	3,33,381	1,85,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05	1,52,49,002	56,16,296	2,08,65,298	(a)3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b)19,098	3,15,821
1905-06	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	...	3,49,792	1,40,13,170	7,084	1,67,328
1906-07	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,955	...	3,50,512	1,43,56,170	10,473	1,91,990
1907-08	1,06,39,520	49,48,755	1,55,88,275	2,09,024	1,51,817	...	3,60,841	1,52,27,434	9,101	1,92,797
1908-09	1,07,97,407	48,01,819	1,55,99,226	2,09,339	1,65,786	..	3,75,125	1,52,24,101	26,798	2,26,255

(a) Includes Rl,596 on account of the district establishment
(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July 1904

No. 7—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BENGAL**, *from 1884-85 to 1908-09*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85	89,52,820	4,11,410	1,68,990	...	95,33,220	1,31,860	90,280	...	2,22,140	...
1885-86	90,45,000	4,64,330	1,73,450	...	96,82,780	1,35,830	91,050	...	2,26,880	...
1886-87	93,08,780	5,06,370	1,77,020	...	99,92,170	1,39,900	87,540	...	2,27,440	79,480
1887-88	95,30,440	5,48,810	1,85,530	...	1,02,64,780	1,43,290	94,240	...	2,37,530	70,600
1888-89	93,29,380	5,70,830	1,87,900	...	1,00,88,110	1,15,600	83,470	...	1,99,070	89,260
1889-90	95,71,510	5,79,880	1,97,440	...	1,03,48,830	1,18,650	89,000	...	2,07,650	88,040
1890-91	94,95,350	4,96,160	1,97,200	...	1,01,88,710	1,15,030	98,110	...	2,13,140	76,960
1891-92	1,01,92,780	5,40,760	2,17,080	...	1,09,50,620	1,23,760	90,490	...	2,14,250	80,160
1892-93	1,04,11,770	5,61,080	2,20,710	...	1,11,93,560	1,25,770	98,400	...	2,24,170	87,960
1893-94	1,06,75,040	5,90,180	2,33,330	...	1,14,98,550	1,29,030	96,140	...	2,25,170	1,08,510
1894-95	1,13,22,280	6,05,200	2,40,100	...	1,21,67,580	1,32,990	1,03,150	...	2,36,140	1,22,230
1895-96	1,13,15,600	6,04,050	2,39,850	...	1,21,59,500	1,35,120	1,04,680	...	2,39,800	1,19,660
1896-97	1,15,32,720	6,35,420	2,52,480	...	1,24,20,620	1,41,290	1,08,360	...	2,49,650	1,19,290
1897-98	1,17,97,360	6,51,010	2,58,840	...	1,27,07,210	1,44,310	1,07,360	...	2,51,670	1,14,450
1898-99	1,18,54,570	6,75,400	2,57,640	...	1,27,87,610	1,47,090	1,02,120	...	2,49,210	1,07,820
1899-1900	1,25,11,391	6,89,119	2,66,783	...	1,34,67,293	1,52,671	1,00,180	...	2,58,851	1,06,781
1900-01	1,23,44,307	6,91,462	2,73,315	...	1,33,09,084	1,24,309	1,03,469	...	2,27,778	1,05,271
1901-02	1,26,43,091	7,54,984	2,79,205	...	1,36,77,280	1,22,744	97,363	...	2,20,107	1,26,720
1902-03	1,31,09,063	7,67,519	2,92,271	...	1,41,68,853	1,24,747	1,00,100	...	2,24,847	1,31,659
1903-04	1,34,38,760	7,82,979	3,00,897	...	1,45,22,636	1,28,378	1,26,088	...	2,54,466	1,27,406
1904-05	1,41,14,450	8,17,618	3,16,934	...	1,52,49,002	1,37,374	1,07,991	...	2,45,365	1,32,686
1905-06	96,11,956	5,28,489	1,84,369	...	1,03,24,814	85,335	1,00,508	...	1,85,843	85,424
1906-07	94,65,598	5,54,845	1,93,782	...	1,02,14,225	87,445	88,087	...	1,76,532	92,421
1907-08	98,80,478	5,65,759	1,93,283	...	1,06,39,520	88,558	98,266	...	1,86,824	82,897
1908-09	1,00,57,341	5,49,706	1,90,360	...	1,07,97,407	89,107	1,06,615	...	1,95,722	88,263

No. 7—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BENGAL** *from 1884-85 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85	24,64,990	4,63,890	79,260	1,86,030	35,010	4,11,770	87,040	34,57,990	76,940	54,100	6,360	1,37,400	--
1885-86	23,35,120	5,75,960	86,860	2,08,280	33,140	1,35,280	2,00,640	35,75,280	79,060	42,850	4,380	1,26,290	--
1886-87	22,68,700	5,85,490	86,640	2,33,350	39,760	1,28,850	1,28,210	34,71,000	77,430	38,530	6,320	1,22,280	1,16,340
1887-88	23,07,940	5,76,250	86,110	2,22,420	50,840	1,48,960	1,48,730	35,51,250	78,330	36,210	4,610	1,19,150	1,17,440
1888-89	24,55,520	6,32,460	1,11,750	2,28,720	51,320	1,71,080	1,00,020	37,50,870	83,590	38,450	5,780	1,27,820	1,29,640
1889-90	25,79,030	6,41,940	1,18,670	2,40,900	42,730	1,55,640	1,10,040	38,88,950	88,950	30,770	7,690	1,27,410	1,45,180
1890-91	25,54,280	7,41,400	1,03,650	2,62,140	43,790	1,86,110	2,26,520	41,17,890	88,130	36,340	6,200	1,20,670	1,35,390
1891-92	27,90,110	6,68,650	1,08,650	2,92,330	40,220	1,61,730	88,150	41,49,840	94,500	41,720	6,020	1,42,240	78,090
1892-93	30,18,510	6,59,820	1,12,900	3,09,810	36,460	1,78,040	36,360	43,51,900	1,02,240	47,330	7,180	1,56,750	2,02,420
1893-94	31,16,230	6,54,510	1,24,940	3,33,610	42,440	1,64,900	40,960	44,77,590	1,06,230	47,630	6,930	1,60,790	2,06,290
1894-95	31,43,800	6,65,280	1,06,940	3,41,540	37,870	1,96,150	41,990	45,33,570	1,05,750	54,620	6,930	1,67,300	2,12,950
1895-96	30,60,140	7,68,410	1,30,340	3,56,370	39,050	1,89,230	68,590	46,12,130	1,04,310	48,450	7,490	1,60,250	2,15,020
1896-97	38,45,660	8,94,390	1,24,500	3,80,950	43,650	1,73,610	50,920	51,53,680	1,14,770	50,810	5,160	1,70,740	2,17,570
1897-98	34,72,430	8,60,190	86,030	3,74,600	35,600	1,84,250	39,110	50,52,210	1,15,420	59,200	4,650	1,79,270	2,30,910
1898-99	31,13,340	7,04,090	78,640	3,67,730	30,590	1,75,500	1,23,580	45,93,470	1,04,350	54,190	4,770	1,63,310	2,02,040
1899-1900	31,94,923	8,30,045	1,02,656	3,85,109	41,162	1,94,783	62,917	48,11,595	1,06,690	53,569	4,437	1,64,696	1,95,583
1900-01	36,82,858	7,48,257	1,23,698	4,13,467	50,000	59,169	48,297	51,25,746	1,90,768	56,928	7,618	2,55,314	2,35,638
1901-02	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,997	69,187	53,28,279	2,06,467	62,780	4,935	2,73,882	1,77,977
1902-03	36,51,626	8,45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,697	4,652	2,70,650	1,71,558
1903-04	35,88,208	7,98,594	1,31,406	4,66,597	56,793	2,03,667	67,613	53,12,878	2,05,003	59,237	6,446	2,70,686	1,86,429
1904-05	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,11,425	61,476	8,361	2,81,262	1,83,135
1905-06	22,06,810	9,67,303	1,34,409	4,04,327	82,478	1,82,038	60,783	40,38,148	1,11,688	52,261	--	1,63,949	81,904
1906-07	25,53,689	10,38,516	1,49,572	--	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	--	1,74,980	99,559
1907-08	24,92,870	11,17,985	1,62,505	--	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	--	1,74,017	1,09,900
1908-09	26,92,605	11,19,924	1,14,495	--	68,849	6,84,911	1,21,035	48,01,819	1,20,232	59,171	..	1,79,403	1,37,992

No. 7—C

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE for **BENGAL**, *from 1884-85 to 1908-09*

	Pay of Superintendent	Establishment	Contingencies	Service Postage stamps	TOTAL
1884-85	16,050	42,340	15,580	3,300	77,270
1885-86	17,750	41,490	15,220	3,180	77,640
1886-87	16,420	41,220	10,630	2,960	71,230
1887-88	15,720	39,400	14,550	3,440	73,110
1888-89	21,140	32,620	13,720	3,510	70,990
1889-90	17,600	30,530	11,440	3,440	63,010
1890-91	17,750	31,060	12,140	2,950	63,900
1891-92	21,510	31,590	12,260	2,930	68,290
1892-93	24,320	31,410	12,320	2,480	70,530
1893-94	26,310	32,600	13,850	1,950	74,710
1894-95	18,310	33,730	16,370	2,610	71,020
1895-96	27,280	32,360	12,410	2,870	74,920
1896-97	19,730	32,680	20,450	2,920	75,780
1897-98	23,670	32,920	14,190	3,010	73,790
1898-99	21,380	31,640	15,540	3,600	72,160
1899-1900	21,860	32,258	22,382	4,004	80,504
1900-01	20,412	34,182	23,393	4,301	82,288
1901-02	19,333	34,948	25,079	3,954	83,314
1902-03	22,686	36,388	27,496	3,450	90,020
1903-04	18,731	36,935	28,174	3,631	87,471
1904-05	5,106	(b) 9,080	4,103	809	(a) 19,098
1905-06 (c)	--	1,175	5,909	--	7,084
1906-07	--	1,513	8,960	--	10,473
1907-08	--	1,613	7,488	--	9,101
1908-09	--	15,392	11,406	--	26,798

(a) For 3 months only, the control of the Department of Stamps and Stationery having been assumed by the Government of India with effect from the 1st July 1904

(b) Excludes R1,596 on account of the district establishment

(c) Represents the cost of district establishment only, which has hitherto been included in the Sub-head "Discount and Establishment for the sale of Stamps"

No. 8

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH,** *from 1884-85 to 1908-09*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
1884-85	45,92,770	14,64,950	60,57,720	46,210	84,430	7,040	1,37,680	59,20,040	18,000	..
1885-86	47,11,370	15,05,940	62,17,310	47,090	99,410	6,700	1,53,200	60,64,110	18,180	..
1886-87	48,36,290	15,32,880	63,69,170	51,360	83,360	7,030	1,41,750	62,27,420	15,010	97,780
1887-88	49,54,800	16,34,360	65,89,160	53,390	80,740	7,920	1,42,050	64,47,110	11,740	1,00,440
1888-89	49,51,580	16,51,060	66,02,640	53,660	80,220	7,120	1,41,000	64,61,640	11,420	1,04,660
1889-90	52,32,370	17,09,510	69,41,880	53,910	93,660	8,630	1,56,200	67,85,680	12,330	1,08,720
1890-91	50,52,120	16,80,690	67,32,810	54,420	90,160	7,690	1,52,270	65,80,540	11,350	1,02,220
1891-92	52,03,230	17,32,090	69,35,320	55,260	90,900	8,730	1,54,890	67,80,430	11,120	75,680
1892-93	54,10,130	17,42,080	71,52,210	55,730	89,460	8,340	1,53,530	69,98,680	...	74,030
1893-94	54,74,910	17,74,910	72,49,820	57,480	96,180	8,710	1,62,370	70,87,450	...	98,570
1894-95	52,08,830	18,68,410	70,77,300	65,550	78,870	9,530	1,53,950	69,23,350	...	91,250
1895-96	54,34,560	18,65,430	72,99,990	49,130	72,750	10,660	1,32,540	71,67,450	...	1,03,130
1896-97	52,36,870	18,55,860	70,92,730	49,700	83,360	10,080	1,43,140	69,49,590	...	89,990
1897-98	55,38,180	17,83,590	73,21,770	50,550	76,700	18,300	1,45,550	71,76,220	...	1,50,440
1898-99	56,81,930	17,33,770	74,15,700	47,960	89,030	13,320	1,50,310	72,65,390	...	1,17,780
1899-1900	57,87,130	17,69,810	75,56,940	52,050	88,270	14,790	1,55,110	74,01,830	...	97,079
1900-01	63,27,630	19,59,880	82,87,510	1,15,360	92,000	15,460	2,22,820	80,64,690	...	1,16,248
1901-02	64,65,380	19,15,630	83,81,010	1,19,760	82,890	16,040	2,18,690	81,62,320	...	1,13,071
1902-03	61,89,098	18,57,662	80,46,760	1,10,197	94,116	15,728	2,20,041	78,26,719	...	1,05,843
1903-04	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	80,22,773	...	1,04,827
1904-05	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	82,21,014	...	1,02,427
1905-06	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	86,47,754	...	88,832
1906-07	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	89,83,717	...	83,046
1907-08	73,54,619	23,91,706	97,46,325	1,30,461	1,10,928	13,296	2,54,685	94,91,640	...	82,615
1908-09	77,54,338	22,29,361	99,83,699	1,28,094	1,17,788	13,499	2,59,381	97,24,318	...	98,124

No. 8—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH,** *from 1884-85 to 1908-09*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta
1884-85	44,69,890	1,22,880	...	...	45,92,770	8,220	54,260	1,980	64,460	...
1885-86	45,55,060	1,56,310	...	...	47,11,370	8,180	62,490	1,900	72,570	...
1886-87	45,61,370	2,74,920	...	..	48,36,290	10,620	54,160	2,040	66,820	49,660
1887-88	46,49,290	2,87,410	...	18,100	49,54,800	9,600	44,800	2,420	56,820	48,050
1888-89	46,45,960	3,05,620	...	...	49,51,580	8,880	47,420	2,240	58,540	50,440
1889-90	49,10,210	3,22,160	...	...	52,32,370	8,450	54,070	2,420	64,940	55,410
1890-91	47,37,200	3,14,920	...	...	50,52,120	7,780	53,000	2,120	62,900	49,330
1891-92	48,74,720	3,28,510	...	...	52,03,230	8,280	56,080	2,320	66,680	42,740
1892-93	50,57,550	3,52,580	...	...	54,10,130	8,280	54,730	2,130	65,140	45,810
1893-94	50,68,200	4,06,710	...	...	54,74,910	8,250	60,010	2,360	70,620	60,890
1894-95	48,30,060	3,78,830	...	...	52,08,890	11,720	50,430	2,460	64,610	49,250
1895-96	50,48,400	3,86,160	...	...	54,34,560	1,630	43,340	2,760	47,730	61,220
1896-97	48,63,870	3,73,000	...	...	52,36,870	1,240	48,960	2,560	52,760	50,600
1897-98	51,26,990	3,67,010	44,180	...	55,38,180	3,920	49,210	9,530	62,660	51,190
1898-99	52,17,190	3,83,020	81,720	...	56,81,930	6,190	52,810	5,140	64,140	46,250
1899-1900	53,11,800	3,89,180	86,150	...	57,87,130	6,750	57,630	6,080	70,460	37,952
1900-01	57,98,160	4,39,280	90,190	...	63,27,630	45,330	51,650	5,670	1,02,650	43,901
1901-02	59,08,440	4,67,000	89,940	...	64,65,380	48,890	47,260	6,010	1,02,160	51,752
1902-03	56,28,479	4,74,264	86,355	...	61,89,098	45,479	56,548	5,286	1,07,313	50,155
1903-04	57,62,517	4,63,694	85,398	...	63,11,609	46,360	56,660	5,177	1,08,197	50,586
1904-05	59,18,512	4,91,421	87,802	...	64,97,735	48,449	56,001	4,595	1,09,045	51,047
1905-06	62,26,538	4,76,539	89,814	...	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07	65,31,186	4,78,778	90,276	...	71,00,240	52,180	61,365	3,987	1,17,532	42,584
1907-08	67,83,389	4,77,863	93,367	...	73,54,619	53,705	57,943	3,899	1,15,547	46,705
1908-09	72,35,067	4,27,569	91,702	...	77,54,338	56,271	73,113	4,362	1,32,746	39,838

STAMPS

No. 8—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *from 1884-85 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85	12,55,200	9,940	89,810	84,650	2,880	940	21,530	14,64,950	37,990	30,170	5,060	73,220	—
1885-86	12,79,370	12,320	90,800	86,240	3,040	3,640	30,530	15,05,940	38,910	36,920	4,800	80,630	—
1886-87	13,00,450	14,960	94,060	93,080	3,160	1,350	25,820	15,32,880	40,740	29,200	4,990	74,930	48,120
1887-88	13,90,450	17,000	96,700	95,890	6,030	1,510	26,780	16,34,360	43,790	35,940	5,500	85,230	52,390
1888-89	14,13,550	15,090	93,570	89,350	9,370	6,010	24,120	16,51,060	44,780	32,800	4,880	82,460	54,220
1889-90	14,70,210	14,930	91,550	90,670	6,100	6,240	29,810	17,09,510	45,460	39,590	6,210	91,260	53,310
1890-91	14,65,100	16,050	81,140	84,930	7,080	6,510	19,880	16,80,690	46,440	37,160	5,570	89,370	52,880
1891-92	15,01,140	16,830	88,220	90,390	5,860	6,100	23,550	17,32,090	46,480	34,820	6,410	88,210	32,940
1892-93	15,19,660	14,690	85,530	89,800	5,610	6,970	19,820	17,42,080	47,450	34,730	6,210	88,390	28,220
1893-94	15,41,880	12,090	95,970	93,960	5,590	6,400	19,020	17,74,910	49,230	36,170	6,350	91,750	37,680
1894-95	16,26,480	10,430	98,210	1,00,290	4,490	7,410	21,100	18,68,410	53,830	28,440	7,070	89,340	42,000
1895-96	16,09,320	12,960	1,07,260	99,220	3,750	10,490	22,430	18,65,430	47,500	29,410	7,900	84,810	41,910
1896-97	16,22,250	12,260	91,380	97,470	2,450	10,030	20,020	18,55,860	48,460	34,400	7,520	90,380	39,390
1897-98	15,64,560	20,690	71,160	97,890	2,640	10,130	16,520	17,83,590	46,630	27,490	8,770	82,890	99,250
1898-99	15,23,210	11,310	47,740	98,900	3,200	9,430	39,980	17,33,770	41,770	36,220	8,180	86,170	71,530
1899-1900	15,39,550	12,780	64,580	1,08,300	4,250	13,270	27,080	17,69,810	45,300	30,640	8,710	84,650	59,127
1900-01	17,34,870	9,920	68,740	1,10,370	3,200	13,570	19,210	19,59,880	70,030	40,350	9,790	1,20,170	72,347
1901-02	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,319
1902-03	15,94,503	10,788	63,764	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04	16,49,806	15,276	69,072	1,18,657	2,383	43,395	41,843	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05	16,78,682	14,759	67,637	1,25,504	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,380
1905-06	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,228	43,600
1906-07	18,11,681	12,830	91,394	1,40,000	2,118	45,821	16,998	21,20,842	67,957	42,792	9,084	1,19,833	40,282
1907-08	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,111
1908-09	19,05,798	11,063	73,804	1,40,000	3,127	48,127	47,442	22,29,361	71,823	44,675	9,137	1,25,635	58,286

No. 9

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **PANJAB**, *from 1884-85 to 1908-09*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karáchi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1884-85	23,33,200	10,07,080	33,90,280	70,750	28,920	7,000	1,06,670	32,83,610	10,560	—
1885-86	22,72,940	10,70,110	33,43,050	73,560	28,610	9,140	1,11,310	32,31,740	9,230	—
1886-87	23,61,970	11,59,510	35,21,480	78,020	33,740	8,790	1,20,550	34,00,930	9,380	55,130
1887-88	24,23,170	13,05,820	37,28,990	84,000	30,800	10,500	1,25,300	36,03,690	10,380	65,380
1888-89	25,47,460	13,53,840	39,01,300	87,710	39,220	9,770	1,36,700	37,64,600	10,720	63,060
1889-90	25,75,220	13,30,910	39,06,130	88,540	37,530	15,620	1,41,690	37,64,440	—	64,790
1890-91	25,47,590	13,45,850	38,93,440	88,660	34,580	17,270	1,40,510	37,52,930	—	60,110
1891-92	26,50,900	14,25,810	40,76,710	93,990	32,700	20,220	1,46,910	39,29,800	—	33,940
1892-93	25,72,900	15,37,730	41,10,630	96,630	39,140	22,170	1,57,940	39,52,690	—	77,000
1893-94	27,52,910	13,86,350	41,39,260	93,300	36,040	21,980	1,51,320	39,87,940	—	75,150
1894-95	26,94,910	13,22,200	40,17,110	89,900	36,150	24,940	1,50,990	38,66,120	—	73,510
1895-96	28,35,570	14,31,650	42,67,220	94,950	38,160	27,240	1,60,350	41,06,870	—	80,860
1896-97	29,38,990	16,60,370	45,99,360	1,03,970	43,660	26,280	1,73,910	44,25,450	—	84,560
1897-98	28,19,360	15,90,490	44,09,850	99,700	38,910	27,610	1,66,220	42,43,630	—	80,690
1898-99	28,05,490	14,74,350	42,79,840	93,780	40,640	26,120	1,60,540	41,19,300	—	69,700
1899-1900	27,65,993	15,64,801	43,30,794	97,169	48,217	29,061	1,74,447	41,56,347	—	69,477
1900-01	27,31,749	15,53,963	42,85,712	95,483	45,651	28,554	1,69,688	41,16,024	—	62,433
1901-02	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	—	54,750
1902-03	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	—	51,553
1903-04	27,77,106	12,77,036	40,54,142	84,329	50,907	27,854	1,63,090	38,91,052	—	55,166
1904-05	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	—	55,378
1905-06	24,97,665	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	—	35,199
1906-07	25,88,303	12,72,767	38,61,070	77,815	60,144	22,061	1,60,020	37,01,050	—	48,069
1907-08	27,44,188	13,50,071	40,94,259	82,693	66,715	20,437	1,69,845	39,24,414	—	52,965
1908-09	30,23,603	16,61,623	46,85,226	89,453	66,904	19,528	1,75,885	45,09,341	—	49,832

No. 9—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **PANJAB**, *from 1884-85 to 1908-09*

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karáchi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85	23,52,740	24,330	6,130	23,83,200	32,940	22,150	4,590	59,680	...
1885-86	22,41,760	25,280	5,900	22,72,940	33,140	22,490	5,620	61,250	..
1886-87	23,27,540	27,080	7,350	23,61,970	34,350	27,390	5,390	67,130	10,400
1887-88	23,83,610	28,690	10,870	24,23,170	35,280	19,720	5,740	60,740	10,150
1888-89	25,04,650	33,270	9,540	25,47,460	37,540	29,070	5,420	72,030	11,970
1889-90	25,06,080	59,270	9,870	25,75,220	38,810	25,520	11,100	75,430	12,090
1890-91	24,78,220	62,640	6,730	25,47,590	38,110	24,670	11,720	74,500	11,640
1891-92	25,85,670	57,310	7,920	26,50,900	40,740	22,900	13,580	77,220	9,360
1892-93	25,20,940	45,360	6,600	25,72,900	39,670	27,170	14,290	81,130	11,060
1893-94	26,97,460	49,700	5,750	27,52,910	42,710	23,600	14,390	80,700	13,580
1894-95	26,33,310	54,240	7,360	26,94,910	42,050	25,240	18,380	85,670	12,350
1895-96	27,61,790	66,940	6,840	28,35,570	43,430	25,440	19,720	88,590	15,310
1896-97	28,62,090	71,610	5,290	29,38,990	44,650	29,700	16,090	90,440	15,820
1897-98	27,43,670	69,080	6,610	28,19,360	43,280	26,980	16,790	87,050	11,860
1898-99	27,30,130	68,800	6,560	28,05,490	42,640	24,580	14,980	82,200	14,070
1899-1900	26,94,126	66,621	5,246	27,65,993	41,902	29,364	17,463	88,729	12,146
1900-01	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,379
1901-02	26,43,027	61,345	3,661	27,08,033	25,226	29,757	16,076	71,059	14,338
1902-03	26,45,973	60,798	5,179	27,11,950	25,005	34,703	15,649	75,357	14,275
1903-04	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	12,752
1904-05	26,60,836	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,228
1905-06	24,31,018	60,080	6,567	24,97,665	23,389	38,490	11,723	73,602	9,807
1906-07	25,26,600	61,703	...	25,88,303	23,934	35,043	11,846	70,823	10,626
1907-08	26,82,037	62,151	...	27,44,188	24,978	39,853	9,747	74,578	10,041
1908-09	29,56,706	63,083	3,814	30,23,603	26,884	36,340	9,632	72,856	8,880

No. 9—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **PANJAB**, *from 1884-85 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85	8,51,420	4,700	48,540	80,620	5,010	340	16,450	10,07,080	37,810	6,770	2,410	46,990	...
1885-86	9,04,730	5,170	50,970	84,990	5,260	320	18,670	10,70,110	40,420	6,120	3,520	50,060	..
1886-87	9,84,920	17,640	51,030	88,230	5,380	1,910	10,400	11,59,510	43,670	6,340	3,410	53,420	44,730
1887-88	11,19,040	25,950	51,460	89,650	5,480	4,100	10,140	13,05,820	48,720	11,080	4,760	64,560	55,230
1888-89	11,53,370	26,150	58,440	93,940	5,520	4,600	11,820	13,53,840	50,170	10,150	4,350	64,670	51,090
1889-90	11,24,570	27,040	55,570	99,940	7,600	5,120	11,070	13,30,910	49,730	12,010	4,520	66,260	52,700
1890-91	11,53,330	30,550	40,320	1,00,260	6,440	5,040	9,910	13,45,850	50,550	9,910	5,550	66,010	48,470
1891-92	12,09,660	28,480	48,440	1,11,510	8,180	5,380	14,160	14,25,810	53,250	9,800	6,640	69,690	24,580
1892-93	13,20,320	30,560	47,920	1,12,240	7,300	5,460	13,930	15,37,730	56,960	11,970	7,880	76,810	65,930
1893-94	11,56,980	31,980	48,400	1,18,240	9,100	6,630	15,020	13,86,350	50,590	12,440	7,590	70,620	61,570
1894-95	10,87,260	34,380	52,230	1,21,320	7,190	6,750	13,070	13,22,200	47,850	10,910	6,560	65,320	61,160
1895-96	11,78,360	35,070	56,800	1,28,860	7,840	13,500	11,220	14,31,650	51,520	12,720	7,520	71,760	65,550
1896-97	13,95,320	46,670	54,900	1,36,300	7,420	11,070	8,690	16,60,370	59,320	13,960	10,190	83,470	68,740
1897-98	13,15,000	50,110	48,970	1,47,180	6,960	9,980	12,290	15,90,490	56,420	11,930	10,820	79,170	68,830
1898-99	12,17,770	51,330	31,920	1,45,570	7,210	8,830	11,720	14,74,350	51,140	16,060	11,140	78,340	55,630
1899-1900	12,92,052	60,586	38,873	1,47,447	6,725	7,940	11,178	15,64,801	55,267	18,853	11,598	85,718	57,331
1900-01	12,73,644	36,696	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	15,849	12,536	98,692	54,054
1901-02	8,77,910	32,538	36,472	1,46,573	10,964	13,329	12,448	11,30,234	52,775	18,238	11,353	82,366	40,412
1902-03	9,78,466	40,771	39,667	1,48,310	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04	9,80,519	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,060	13,13,807	59,829	18,454	15 238	93,521	41,150
1905-06	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	9,724	93,273	25,392
1906-07	11,11,955	34,320	61,193	...	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,443
1907-08	11,61,425	...	59,106	...	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924
1908-09	12,70,806	53,283	55,833	1,85,000	9,992	34,450	52,259	16,61,623	62,569	30,564	9,896	1,03,029	40,952

No. 10

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1908-09*

	RECEIPTS			CHARGES						Cost of stamps supplied by the Stamp Office, Calcutta and Karáchi
	Judicial stamps	Non-judicial stamps	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	Net receipts	Cost of general supervision	
1901-02 . .	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	...	8,300
1902-03 . .	2,40,931	1,50,597	3,91,528	9,276	5,461	2,489	17,226	3,74,302	...	7,001
1903-04 . .	2,49,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	...	6,290
1904-05 . .	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	...	7,374
1905-06 . .	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	...	6,110
1906-07 . .	2,65,010	1,56,644	4,21,654	9,330	5,751	2,691	17,762	4,03,892	...	5,467
1907-08 . .	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	...	5,982
1908-09 . .	2,93,899	1,92,636	4,86,535	11,140	7,883	2,492	21,515	4,65,020	..	6,629

No. 10—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1908-09*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karáchi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1901-02 . .	2,42,171	...	6,851	1,004	2,50,026	2,482	4,498	1,972	8,952	2,466
1902-03 . .	2,32,422	...	6,172	2,337	2,40,931	2,239	3,103	1,436	6,778	1,229
1903-04 . .	2,33,405	...	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05 . .	2,32,810	...	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06 . .	2,55,243	...	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07 . .	2,58,486	...	6,524	...	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08 . .	2,82,336	...	6,951	...	2,89,287	2,837	4,700	1,288	8,825	933
1908-09 . .	2,87,074	..	6,734	91	2,93,899	2,992	4,871	1,537	9,400	790

No. 10—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1901-02 .	1,17,881	5	2,799	12,767	...	2,534	709	1,36,695	6,606	1,689	1,365	9,660	5,834
1902-03 .	1,30,690	26	3,399	12,092	...	2,232	2,158	1,50,597	7,037	2,358	1,053	10,448	5,772
1903-04 .	1,26,058	125	3,433	12,064	1	2,195	2,381	1,46,257	6,955	1,843	698	9,496	4,552
1904-05 .	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06 .	1,29,376	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07 .	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,047	9,780	4,297
1907-08 .	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049
1908-09 .	1,68,560	137	4,676	15,000	..	2,778	1,485	1,92,636	8,148	3,012	955	12,115	5,839

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Panjab, which constitute the new province.

No. 11

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BOMBAY**, *from 1884-85 to 1908-09*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
1884-85	25,11,310	19,67,010	44,78,320	92,970	69,970	5,630	1,68,570	43,09,750	51,860	47,270
1885-86	24,51,390	19,86,930	44,38,320	92,840	72,420	6,500	1,71,760	42,66,560	49,530	50,890
1886-87	27,16,820	20,81,620	47,98,440	96,240	98,440	6,880	2,01,560	45,96,880	52,620	63,010
1887-88	26,96,300	21,94,750	48,91,050	1,00,850	85,040	6,260	1,92,150	46,98,900	46,650	70,200
1888-89	26,86,660	23,12,730	49,99,390	99,960	78,770	7,830	1,86,560	48,12,830	43,910	55,850
1889-90	28,42,570	23,92,440	52,35,010	1,06,260	97,920	10,220	2,14,400	50,20,610	39,450	57,380
1890-91	29,67,390	23,88,530	53,55,920	1,05,660	85,820	9,920	2,01,400	51,54,520	40,000	57,630
1891-92	30,43,210	24,12,000	54,55,210	1,09,640	99,120	10,640	2,19,400	52,35,810	42,820	58,580
1892-93	32,29,560	25,08,740	57,38,300	1,13,690	1,25,710	9,980	2,49,380	54,88,920	29,870	84,130
1893-94	30,96,800	25,11,760	56,08,560	1,14,420	96,670	10,200	2,21,290	53,87,270	30,260	88,520
1894-95	32,65,470	25,56,660	58,22,130	1,18,070	1,25,200	12,210	2,55,480	55,66,650	29,110	1,04,510
1895-96	34,23,580	27,03,370	61,26,950	1,22,420	94,580	11,060	2,28,060	58,98,890	29,620	1,30,970
1896-97	31,20,520	26,03,130	57,23,650	1,17,570	1,25,360	11,360	2,54,290	54,69,360	31,020	1,03,160
1897-98	34,44,790	23,61,740	58,06,530	1,13,380	90,870	11,750	2,16,000	55,90,530	30,610	95,750
1898-99	35,50,900	24,25,420	59,76,320	1,15,830	1,04,950	12,380	2,33,160	57,43,160	29,130	86,680
1899-1900	34,33,400	24,78,850	59,12,250	1,09,530	1,53,200	13,000	2,75,730	56,36,520	29,690	72,608
1900-01	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,40,305	29,954	84,528
1901-02	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03	34,99,944	25,00,569	60,00,513	1,14,702	1,01,976	11,469	2,28,147	57,72,366	29,954	62,710
1903-04	35,13,324	26,40,474	61,53,798	1,17,605	1,03,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05	35,89,621	28,30,406	64,20,027	1,19,070	98,802	14,210	2,32,082	61,87,945	29,999	70,986
1905-06	33,81,990	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08	33,59,464	30,85,637	64,45,101	88,541	1,08,773	17,755	2,15,069	62,30,032	66,454	47,642
1908-09	33,84,802	30,36,595	64,21,397	89,245	1,35,283	22,894	2,47,422	61,73,975	64,395	46,563

(a) The large decrease is due to the establishment of a Central Stamp Depôt at Karáchi on the 16th June 1905

No. 11—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BOMBAY**, *from 1884-85 to 1908-09*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
1884-85	24,96,750	..	..	14,560	25,11,310	41,180	49,290	3,250	93,720	8,470
1885-86	24,43,200	..	..	8,190	24,51,390	39,940	52,200	3,700	95,840	9,080
1886-87	27,10,720	..	..	6,100	27,16,820	42,080	73,130	3,980	1,19,190	11,230
1887-88	26,88,820	..	..	7,480	26,96,300	44,130	63,250	3,620	1,11,000	15,560
1888-89	26,79,340	..	..	7,320	26,86,660	41,250	57,810	4,590	1,03,650	12,920
1889-90	28,33,730	..	..	8,840	28,42,570	46,970	64,470	8,060	1,19,500	11,010
1890-91	29,59,970	..	..	7,420	29,67,390	45,460	54,890	5,830	1,06,180	14,490
1891-92	30,35,000	..	..	8,210	30,43,210	46,900	60,850	6,290	1,14,040	11,940
1892-93	32,21,730	..	..	7,830	32,29,560	47,850	57,800	5,760	1,11,410	15,470
1893-94	30,80,290	..	..	16,510	30,96,800	48,540	65,060	5,950	1,19,550	15,250
1894-95	32,51,460	..	..	14,010	32,65,470	50,470	90,950	7,180	1,48,600	18,140
1895-96	34,13,420	..	..	10,160	34,23,580	51,830	56,080	6,530	1,14,440	20,940
1896-97	31,14,500	..	..	6,020	31,20,520	50,980	90,110	6,710	1,47,750	17,750
1897-98	34,36,660	..	..	8,130	34,44,790	50,510	56,760	7,080	1,14,350	17,760
1898-99	35,41,890	..	..	9,010	35,50,900	54,930	72,090	7,860	1,34,880	17,860
1899-1900	34,23,330	..	..	10,070	34,33,400	49,700	1,15,050	8,080	1,72,830	15,695
1900-01	33,62,210	..	..	6,563	33,68,773	28,670	92,203	7,461	1,28,334	15,175
1901-02	37,29,732	..	..	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,188
1902-03	34,92,040	..	..	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,447
1903-04	35,06,952	..	..	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,797
1904-05	35,79,650	..	..	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,925
1905-06	33,70,164	..	..	11,826	33,81,990	33,448	1,00,154	20,626	1,54,230	16,243
1906-07	32,49,239	..	..	..	32,49,239	15,762	62,655	11,331	89,748	15,404
1907-08	33,59,464	..	..	..	33,59,464	15,677	77,564	9,644	1,02,885	17,641
1908-09	33,84,802	..	..	..	33,84,802	15,990	91,600	13,691	1,21,281	16,401

No. 11—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BOMBAY,** *from 1884-85 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Madras
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85	11,00,650	3,39,740	2,20,510	1,59,070	61,450	59,860	25,730	19,67,010	51,790	20,680	2,380	74,850	38,800
1885-86	11,20,780	3,41,480	2,13,790	1,63,940	64,760	64,330	17,850	19,86,930	52,900	20,220	2,800	75,920	41,810
1886-87	11,37,860	3,81,870	2,41,610	1,76,480	68,540	55,970	19,290	20,81,620	54,160	25,310	2,900	82,370	51,780
1887-88	11,96,240	4,06,340	2,46,840	1,83,200	68,910	64,470	28,750	21,94,750	56,720	21,790	2,640	81,150	54,640
1888-89	12,67,810	4,34,110	2,66,920	1,79,130	75,520	67,830	21,410	23,12,730	58,710	20,960	3,240	82,910	42,930
1889-90	13,15,300	4,38,360	2,77,860	1,92,800	79,430	54,910	33,780	23,92,440	59,280	33,450	2,170	94,900	46,370
1890-91	13,21,810	4,92,560	2,32,760	1,84,850	64,220	70,870	21,460	23,88,530	60,200	30,930	4,090	95,220	43,140
1891-92	13,67,690	4,80,420	2,15,630	1,93,750	69,530	68,320	16,610	24,12,000	62,740	38,270	4,350	1,05,360	46,640
1892-93	14,36,500	4,84,930	1,96,920	1,92,850	66,400	73,790	57,350	25,08,740	65,840	67,910	4,220	1,37,970	68,660
1893-94	14,51,490	5,17,320	1,99,570	1,93,760	68,540	58,820	22,260	25,11,760	65,880	31,610	4,250	1,01,740	73,270
1894-95	14,87,040	5,28,180	1,74,400	2,02,200	59,040	82,330	23,470	25,56,660	67,600	34,250	5,030	1,06,880	86,370
1895-96	15,18,700	5,21,060	2,17,960	2,16,900	73,180	1,36,550	19,020	27,03,730	70,590	38,500	4,530	1,13,620	1,10,030
1896-97	14,49,920	5,52,140	1,75,540	2,05,930	78,600	1,19,750	26,250	26,03,130	66,640	35,250	4,650	1,06,540	85,410
1897-98	13,54,670	4,71,780	1,33,730	2,12,000	61,770	1,02,670	25,120	23,61,740	62,870	34,110	4,670	1,01,650	77,990
1898-99	13,11,270	5,25,220	1,55,060	2,53,470	64,940	96,150	19,310	24,25,420	60,900	32,860	4,520	98,280	68,820
1899-1900	12,39,680	5,81,500	1,59,620	2,54,820	70,700	1,10,100	62,430	24,78,850	59,830	38,150	4,920	1,02,900	56,913
1900-01	13,41,300	5,48,340	1,62,100	2,84,340	77,980	84,330	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,353
1901-02	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,309	25,42,499	88,508	42,133	4,433	1,35,074	67,707
1902-03	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,263
1903-04	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,837
1904-05	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,622	28,30,406	90,165	33,152	5,535	1,28,852	56,991
1905-06	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,022	80,750	31,10,125	90,137	48,906	13,221	1,52,264	36,241
1906-07	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,783	50,475	30,12,622	73,908	35,381	7,046	1,16,335	29,766
1907-08	13,61,153	5,49,053	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,001
1908-09	13,91,351	5,14,726	3,32,880	3,30,000	1,12,106	1,34,513	2,21,019	30,36,595	73,255	43,683	9,203	1,26,141	30,162

No. 11—C

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE for **BOMBAY,** *from 1884-85 to 1908-09*

	Pay of Superintendent	Establishment	Contingencies	Service Postage stamps	TOTAL
1884-85	16,030	27,010	7,310	1,510	51,860
1885-86	15,710	26,470	5,830	1,520	49,530
1886-87	15,200	27,470	8,270	1,680	52,620
1887-88	12,040	25,320	8,210	1,080	46,650
1888-89	11,200	26,190	5,720	800	43,910
1889-90	11,200	26,800	600	850	39,450
1890-91	12,340	25,680	1,020	960	40,000
1891-92	12,730	26,170	3,120	800	42,820
1892-93	7,200	20,630	1,170	870	29,870
1893-94	7,200	20,850	1,510	700	30,260
1894-95	7,200	20,710	340	860	29,110
1895-96	7,490	20,930	500	700	29,620
1896-97	7,200	21,560	1,100	1,160	31,020
1897-98	7,200	20,450	2,210	750	30,610
1898-99	7,200	20,450	740	740	29,130
1899-1900	8,340	19,820	700	830	29,690
1900-01	7,200	20,728	1,176	850	29,954
1901-02	7,200	21,338	1,270	700	30,508
1902-03	7,509	20,677	991	777	29,954
1903-04	7,200	21,442	1,382	1,050	31,074
1904-05	7,200	21,145	954	700	29,999
1905-06	7,509	21,008	1,308	1,000	30,825
1906-07	8,300	46,953	1,057	700	57,010
1907-08	8,664	49,989	6,486	1,315	66,454
1908-09	6,072	55,529	2,014	780	64,395

No. 12

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1884-85 to 1908-09*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
1884-85	9,45,190	4,24,630	13,69,820	16,220	13,440	1,450	31,110	13,38,710	900	17,420
1885-86	9,47,120	4,23,450	13,70,570	16,510	18,290	1,250	36,050	13,34,520	940	23,190
1886-87	10,38,720	4,30,810	14,69,530	16,630	11,570	1,580	29,780	14,39,750	...	20,580
1887-88	10,82,370	4,51,490	15,33,860	14,730	12,470	1,900	29,100	15,04,760	...	23,590
1888-89	11,24,060	4,51,060	15,75,120	14,880	15,430	2,700	33,010	15,42,110	...	29,470
1889-90	11,55,210	4,51,560	16,06,770	13,870	14,090	2,930	30,890	15,75,880	...	22,700
1890-91	10,72,270	4,47,080	15,19,350	18,900	11,160	3,760	28,820	14,90,530	...	25,130
1891-92	12,18,880	4,76,140	16,95,020	14,910	11,210	3,860	29,980	16,65,040	...	21,660
1892-93	11,93,780	4,96,530	16,90,310	16,090	15,510	3,480	35,080	16,55,230	...	41,590
1893-94	12,26,350	5,25,790	17,52,140	16,710	14,100	3,980	34,790	17,17,350	...	54,790
1894-95	11,69,630	5,39,260	17,08,890	17,690	14,660	3,900	36,250	16,72,640	...	44,400
1895-96	11,97,460	5,21,850	17,19,310	17,120	23,060	3,920	44,100	16,75,210	...	46,190
1896-97	12,02,380	5,24,490	17,26,870	17,360	17,630	3,780	38,770	16,88,100	...	44,990
1897-98	11,12,240	4,86,680	15,98,920	16,390	14,790	3,440	34,620	15,64,300	...	40,330
1898-99	11,05,990	4,39,440	15,45,430	14,540	15,270	3,080	32,890	15,12,540	...	38,340
1899-1900	9,52,135	3,79,422	13,31,557	12,906	13,316	3,085	29,307	13,02,250	...	30,087
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	...	29,312
1901-02	10,93,829	4,63,977	*15,57,806	20,902	16,372	3,269	40,543	15,17,263	...	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	...	16,951
1903-04	15,03,812	7,99,307	23,03,119	60,244	20,535	4,858	85,637	22,17,482	...	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	...	66,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	...	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	...	45,014
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	...	46,570
1908-09	19,11,266	10,16,342	29,27,608	60,649	31,130	13,716	1,05,495	28,22,113	...	45,181

* Figures for Berar are included with effect from 1903-04.

No. 12—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1884-85 to 1908-09*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85	9,02,360	40,170	2,500	160	9,45,190	1,620	10,080	650	12,350	2,590
1885-86	9,00,960	43,670	2,350	140	9,47,120	1,660	9,990	530	12,180	4,360
1886-87	9,91,080	45,070	2,360	210	10,38,720	1,780	7,490	660	9,930	6,510
1887-88	10,33,210	45,830	3,330	...	10,82,370	...	8,020	940	8,960	7,170
1888-89	10,62,410	51,400	10,250	...	11,24,060	10	11,070	1,340	12,420	9,140
1889-90	10,85,390	58,970	10,850	...	11,55,210	20	10,200	1,180	11,400	7,940
1890-91	10,00,210	61,510	10,550	...	10,72,270	80	7,510	1,280	8,870	9,030
1891-92	11,52,900	53,890	12,090	...	12,18,880	140	8,950	910	10,000	7,590
1892-93	11,29,930	52,020	11,830	...	11,93,780	130	12,000	820	13,250	10,860
1893-94	11,56,710	58,190	11,450	...	12,26,350	110	8,560	880	9,550	15,130
1894-95	11,08,240	50,920	10,470	...	11,69,630	100	9,750	550	10,400	9,610
1895-96	11,42,030	45,610	9,820	...	11,97,460	110	16,970	540	17,620	9,000
1896-97	11,47,210	46,020	9,150	...	12,02,380	90	11,800	560	12,450	10,400
1897-98	10,61,240	43,170	7,830	...	11,12,240	100	8,860	520	9,480	9,630
1898-99	10,50,860	47,290	7,840	...	11,05,990	110	9,820	610	10,540	10,390
1899-1900	9,00,465	44,558	7,112	...	9,52,135	160	10,211	313	10,684	9,613
1900-01	8,69,882	35,104	5,789	...	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,809	...	10,93,829	1,417	12,800	370	14,587	10,332
1902-03	9,61,012	51,359	5,988	...	10,18,359	1,555	12,077	388	14,020	8,014
1903-04	14,06,535	88,717	6,930	1,630	15,03,812	24,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	...	15,55,081	12,540	21,385	337	34,262	16,898
1906-07	13,97,650	91,491	3,193	...	14,92,334	12,376	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	...	16,81,500	14,034	22,162	265	36,461	17,181
1908-09	18,13,043	96,270	1,953	...	19,11,266	16,717	23,202	410	40,329	18,921

* Figures for Berar are included with effect from 1903-04

STAMPS

No. 12—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the **CENTRAL PROVINCES AND BERAR,*** *from 1884-85 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85	3,65,310	..	19,640	22,990	10	70	16,610	4,24,630	14,600	3,360	800	18,760	14,830
1885-86	3,77,550	..	17,090	24,420	10	..	4,380	4,23,450	14,850	8,310	710	23,870	18,830
1886-87	3,84,820	..	15,620	25,440	10	150	4,770	4,30,810	14,850	4,090	910	19,850	14,070
1887-88	3,99,190	..	16,870	30,590	10	..	4,830	4,51,490	14,730	4,450	960	20,140	16,420
1888-89	3,96,550	..	16,260	34,030	..	..	4,220	4,51,060	14,870	4,360	1,360	20,590	20,330
1889-90	4,02,490	..	12,720	28,510	..	..	7,840	4,51,560	13,860	3,890	1,740	19,490	14,760
1890-91	4,01,150	..	13,080	28,110	..	60	4,680	4,47,080	13,820	3,650	2,480	19,950	16,100
1891-92	4,22,770	..	14,640	29,950	60	..	8,720	4,76,140	14,770	2,260	2,950	19,980	14,070
1892-93	4,43,620	..	16,100	31,850	20	..	4,940	4,96,530	15,960	3,210	2,660	21,830	30,730
1893-94	4,75,130	..	13,260	31,740	70	60	5,530	5,25,790	16,600	5,540	3,100	25,240	39,660
1894-95	4,90,030	..	13,180	31,720	..	60	4,270	5,39,260	17,590	4,910	3,350	25,850	34,790
1895-96	4,73,590	..	11,370	31,870	20	90	4,910	5,21,850	17,010	6,090	3,380	26,480	37,190
1896-97	4,72,200	..	9,560	31,810	110	150	10,660	5,24,490	17,270	5,830	3,220	26,320	34,590
1897-98	4,41,020	..	8,700	32,360	10	140	4,450	4,86,680	16,290	5,930	2,920	25,140	30,700
1898-99	3,98,090	..	7,880	29,810	..	50	3,610	4,39,440	14,420	5,460	2,470	22,350	27,950
1899-1900	3,29,306	..	8,335	32,917	2	75	8,787	3,79,422	12,746	3,105	2,772	18,623	20,474
1900-01	3,47,137	..	10,695	39,491	..	..	3,500	4,00,733	16,204	6,515	2,450	25,169	22,275
1901-02	4,12,329	..	11,381	34,691	..	..	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03	3,90,162	..	11,275	35,812	..	13	5,515	4,42,777	20,050	3,440	3,060	26,550	8,937
1903-04	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	22,123
1904-05	7,64,835	618	33,555	64,299	5	46	9,121	8,72,479	40,182	8,882	4,986	54,050	48,696
1905-06	8,80,810	614	42,169	64,494	2	..	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07	8,45,052	155	44,468	..	..	13,467	..	9,03,142	37,558	5,398	11,799	54,755	26,004
1907-08	9,58,495	606	40,745	..	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389
1908-09	9,73,365	999	30,352	..	..	..	11,626	10,16,342	43,932	7,928	13,306	65,166	26,260

* Figures for Berar are included with effect from 1903-04

No. 13

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **MADRAS,** *from 1884-85 to 1908-09*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1884-85	35,22,380	21,27,050	56,49,430	1,21,170	82,420	3,030	2,06,620	54,42,810	34,420	1,36,140
1885-86	36,71,790	22,26,410	58,98,200	1,27,870	77,230	3,150	2,08,250	56,89,950	28,560	1,13,670
1886-87	36,30,180	21,91,510	58,21,690	1,27,210	74,550	2,990	2,04,750	56,16,940	33,030	1,40,310
1887-88	37,10,890	22,60,880	59,71,770	1,30,000	80,900	3,760	2,14,660	57,57,110	20,610	1,54,900
1888-89	38,05,390	23,30,210	61,35,600	1,33,600	79,240	6,610	2,19,450	59,16,150	18,470	1,21,850
1889-90	40,26,560	24,74,460	65,01,020	1,40,160	82,090	5,390	2,27,640	62,73,380	18,700	97,890
1890-91	39,35,080	25,09,790	64,44,870	1,42,220	80,370	2,410	2,25,000	62,19,870	18,950	98,860
1891-92	41,65,620	25,83,070	67,48,690	1,47,430	81,550	2,850	2,31,830	65,16,860	20,600	94,670
1892-93	45,43,460	28,10,200	73,53,660	1,62,830	92,860	3,170	2,58,860	70,94,800	22,380	1,55,680
1893-94	46,97,840	27,34,840	74,32,680	1,62,230	1,01,870	2,850	2,66,950	71,65,730	23,160	1,35,120
1894-95	50,69,060	28,03,600	78,72,660	1,68,790	1,23,180	2,820	2,94,790	75,77,870	23,510	1,49,690
1895-96	51,28,930	28,39,390	79,67,420	1,69,750	87,520	3,290	2,60,560	77,06,860	23,990	1,55,820
1896-97	51,90,500	27,50,400	79,40,900	1,66,230	1,00,070	4,020	2,70,320	76,70,580	24,060	1,26,610
1897-98	54,96,810	29,23,840	84,20,650	1,76,020	1,03,980	4,140	2,84,140	81,36,510	22,710	1,39,580
1898-99	54,95,490	27,71,120	82,66,610	1,68,360	1,10,450	4,480	2,83,290	79,83,320	24,150	1,12,560
1899-1900	55,75,290	27,66,640	83,41,930	1,52,360	98,170	3,640	2,54,170	80,87,760	22,390	1,18,567
1900-01	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	2,85,500	82,80,410	23,980	1,16,589
1901-02	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	2,86,595	84,02,673	23,224	1,26,443
1902-03	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	3,04,419	79,43,714	24,065	1,15,342
1903-04	52,92,396	31,66,937	84,59,333	1,97,411	1,00,242	2,034	2,99,687	81,59,646	24,594	1,30,724
1904-05	55,66,202	32,77,944	88,44,146	2,05,868	1,09,519	2,358	3,17,745	85,26,401	23,795	1,20,178
1905-06	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	3,38,507	89,13,153	23,367	1,38,352
1906-07	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,383	3,26,343	95,78,974	19,910	1,36,122
1907-08	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	4,97,747	99,92,616	23,248	1,33,033
1908-09	65,89,427	42,38,320	1,08,27,747	2,37,295	1,11,308	1,79,667	5,28,270	1,02,99,477	18,280	1,40,451

No. 13—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **MADRAS,** *from 1884-85 to 1908-09*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85 . .	33,52,260	1,68,070		2,050	35,22,380	38,990	52,890	1,920	93,800	45,680
1885-86 . .	34,78,270	1,91,370		2,150	36,71,790	41,580	47,050	2,030	90,660	36,270
1886-87 . .	34,45,620	1,84,330		230	36,30,180	40,130	45,610	1,910	87,650	32,600
1887-88 . .	35,12,410	1,98,330		150	37,10,890	40,350	50,940	170	91,460	42,630
1888-89 . .	35,97,070	2,08,130		190	38,05,390	41,370	46,080	4,130	91,580	41,080
1889-90 . .	38,07,460	2,18,880		220	40,26,560	42,750	51,380	130	94,260	50,360
1890-91 . .	37,23,490	2,11,270		320	39,35,080	42,150	46,280	150	88,580	44,710
1891-92 . .	39,52,800	2,12,670		250	41,65,620	43,590	46,780	1,670	92,040	46,480
1892-93 . .	42,31,190	3,12,080		190	45,43,460	60,670	53,110	1,970	1,05,750	94,230
1893-94 . .	43,52,180	3,45,300		360	46,97,840	53,110	61,370	1,810	1,16,290	75,530
1894-95 . .	46,91,810	3,76,940		310	50,69,060	57,140	53,010	1,820	1,11,970	80,090
1895-96 . .	47,47,100	3,80,630		300	51,28,030	58,330	48,300	2,120	1,08,750	88,800
1896-97 . .	48,13,680	3,76,470		350	51,90,500	58,200	61,330	2,630	1,22,160	72,170
1897-98 . .	51,08,120	3,86,530	1,830	330	54,96,810	61,270	62,530	2,700	1,26,500	81,000
1898-99 . .	50,94,180	3,84,390	16,580	340	54,95,490	61,870	66,840	2,980	1,31,690	63,340
1899-1900 . .	51,84,480	3,90,280	330	200	55,75,290	62,420	57,290	2,430	1,22,140	73,909
1900-01 . .	50,70,160	3,85,940		190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
1901-02 . .	51,62,170	4,21,838		392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
1902-03 . .	48,45,503	3,99,635		385	52,45,523	53,867	71,950	2,339	1,28,156	63,115
1903-04 . .	48,81,354	4,10,756		286	52,92,396	54,364	61,996	1,901	1,18,261	72,951
1904-05 . .	51,40,415	4,25,486		301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
1905-06 . .	53,99,353	4,40,176		226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
1906-07 . .	56,46,931	4,47,426		416	60,94,773	62,005	57,184	3,431	1,22,620	78,191
1907-08 . .	59,58,991	4,82,469		258	64,41,718	65,305	60,913	78,361	2,04,579	78,464
1908-09 . .	60,92,027	4,97,099		301	65,89,427	65,368	51,160	1,02,711	2,19,239	79,251

No. 13—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **MADRAS,** *from 1884-85 to 1908-09*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1884-85 .	17,89,040	1,18,570	27,730	1,02,040	18,250	10,950	60,470	21,27,050	82,180	29,530	1,110	1,12,820	90,460
1885-86 .	18,25,770	1,65,640	26,590	1,11,470	16,320	16,850	63,770	22,26,410	86,290	30,180	1,120	1,17,590	77,400
1886-87 .	18,43,320	1,12,940	26,740	1,19,480	23,890	10,290	54,850	21,91,510	87,080	28,940	1,080	1,17,100	1,07,710
1887-88 .	18,99,460	1,07,930	35,320	1,30,500	19,360	11,780	56,530	22,60,880	89,650	29,960	3,590	1,23,200	1,12,270
1888-89 .	19,58,470	1,14,950	31,320	1,39,060	22,370	15,020	49,020	23,30,210	92,230	33,160	2,480	1,27,870	80,770
1889-90 .	20,63,700	1,29,620	32,090	1,53,020	20,530	24,250	51,250	24,74,460	97,410	30,710	5,260	1,33,380	47,530
1890-91 .	21,08,440	1,30,250	24,470	1,61,420	18,980	11,920	54,310	25,09,790	1,00,070	34,090	2,260	1,36,420	54,150
1891-92 .	21,70,590	1,21,940	22,670	1,77,890	19,360	14,560	56,060	25,83,070	1,03,840	34,770	1,180	1,39,790	48,190
1892-93 .	23,65,180	1,31,020	26,470	1,87,710	16,720	17,670	65,430	28,10,200	1,12,160	39,750	1,200	1,53,110	61,450
1893-94 .	22,95,210	1,18,070	27,830	1,94,070	18,770	19,980	60,910	27,34,840	1,09,120	40,500	1,040	1,50,660	59,590
1894-95 .	23,15,890	1,41,930	30,360	2,11,100	20,820	24,100	59,460	28,03,600	1,11,650	70,170	1,000	1,82,820	69,600
1895-96 .	23,22,530	1,62,440	31,370	2,21,050	14,570	19,610	67,820	28,39,390	1,11,420	39,220	1,170	1,51,810	67,020
1896-97 .	22,55,280	1,33,990	29,330	2,29,940	16,660	20,030	65,170	27,50,400	1,08,030	38,740	1,390	1,48,160	54,440
1897-98 .	23,99,030	1,53,420	27,330	2,44,930	17,460	16,570	65,100	29,23,840	1,14,750	41,450	1,440	1,57,640	58,580
1898-99 .	22,65,420	1,42,610	25,910	2,40,860	14,210	18,600	63,510	27,71,120	1,06,490	43,610	1,500	1,51,600	49,220
1899-1900	22,16,540	1,38,090	23,140	2,49,560	14,450	19,980	1,04,880	27,66,640	89,940	40,880	1,210	1,32,030	44,658
1900-01 .	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,01,240	31,09,020	1,23,660	41,040	1,000	1,65,700	54,707
1901-02 .	25,14,735	1,73,631	30,256	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
1902-03 .	24,63,848	1,48,192	28,386	2,70,781	18,077	19,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
1903-04 .	25,74,538	1,59,503	31,755	2,99,541	19,297	27,703	54,600	31,66,937	1,43,047	38,246	133	1,81,426	57,773
1904-05 .	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,292	874	1,97,325	51,978
1905-06 .	28,20,514	2,37,501	43,494	2,03,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
1906-07 .	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
1907-08 .	32,69,845	1,86,112	39,393	3,50,000	27,678	33,013	1,42,604	40,48,645	1,64,207	62,228	66,733	2,93,168	59,569
1908-09 .	34,33,030	1,95,209	44,177	3,50,000	29,975	31,737	1,54,192	42,38,320	1,71,927	60,148	76,956	3,09,031	61,200

No. 13—C

DETAILS of the COST (in rupees) of GENERAL SUPERVISION of the STAMP REVENUE for **MADRAS,** *from 1884-85 to 1908-09*

	Pay of Superintendent	Establishment	Contingencies	Service Postage stamps	TOTAL
1884-85	16,150	13,420	4,540	310	34,420
1885-86	11,000	13,390	4,010	160	28,560
1886-87	14,270	13,200	5,350	210	33,030
1887-88	1,000	13,320	6,090	200	20,610
1888-89	...	13,280	4,890	300	18,470
1889-90	3,080	10,470	4,870	280	18,700
1890-91	3,480	10,230	5,030	210	18,950
1891-92	4,840	10,180	5,370	210	20,600
1892-93	6,700	10,330	5,160	190	22,380
1893-94	7,200	10,350	5,460	150	23,160
1894-95	7,200	10,230	5,860	220	23,510
1895-96	7,200	10,310	6,270	210	23,990
1896-97	7,200	10,290	6,380	190	24,060
1897-98	6,100	10,010	6,410	190	22,710
1898-99	7,420	10,110	6,450	170	24,150
1899-1900	6,360	10,570	5,210	250	22,390
1900-01	7,650	10,540	5,570	220	23,980
1901-02	7,074	10,556	5,365	229	23,224
1902-03	6,626	10,480	6,781	178	24,065
1903-04	7,200	10,447	6,760	187	24,594
1904-05	6,128	10,725	6,717	225	23,795
1905-06	6,000	10,692	6,449	226	23,367
1906-07	6,863	10,528	2,145	374	19,910
1907-08	9,006	10,930	2,864	448	23,248
1908-09	4,200	11,290	2,138	652	18,280

EXCISE

[TABLES 1 TO 14, PAGES 106 TO 139]

(Compiled from special official returns)

During the ten years ending with 1908-09 the net receipts from the excise duties increased from ₹5,50,74,589 to ₹8,96,79,251, the increase being at the rate of 63 per cent. The receipts from opium (consumed in India, not exported) rose from ₹1,01,81,048 to ₹1,48,52,141, being at the rate of 46 per cent. The chief increase occurred in the net receipts from liquors and from drugs other than opium (including miscellaneous receipts), which rose from ₹4,48,93,541 to ₹7,48,27,110, the increase being at the rate of 67 per cent. This large increase is due, not merely to the expansion of consumption, but also to the imposition of progressively higher rates of duty and the increasingly effective control of the excise administration.

Madras contributes the largest proportion of the liquor revenue, nearly 34 per cent, Bombay and Bengal contributing 20 and 16 per cent respectively.

The revenue from drugs (excluding opium) has risen in the ten years from ₹55,60,201 to ₹94,06,477, the increase being at the rate of 69 per cent.

The sources of the excise revenue, and the gross revenue obtained from each in 1908-09, are :

	₹
Spirits	7,04,54,433
Beer	7,81,308
Opium	1,48,52,141
Intoxicating drugs, other than opium	94,06,477
Miscellaneous	3,15,865

The incidence in 1908-09 of excise taxation per head of the population (according to the census of 1901) is :

	a.	*p.*
Bombay	14	6·73
Burma	13	4·23
Central Provinces and Berar	8	9·92
Madras	10	7·84
Bengal	5	4·35
Eastern Bengal and Assam	3	8·27
Panjab	3	8·95
United Provinces of Agra and Oudh	2	10·46
North-West Frontier Province	2	1·88

The incidence per head in all British India was about 6 annas.

Of the excise revenue of Bengal about 24 per cent was contributed by Calcutta. The cities of Bombay and Madras yielded 9 and 7 per cent respectively of the revenue of those provinces.

Below are stated the rates of excise duty on liquors, opium, and other drugs levied in each province during 1908-09 :

BURMA—

Country spirit—
Contract Distillery system—
40° under proof from ₹1-8-0 to ₹3 per gallon
60° „ „ „ ₹1-0-0 to ₹2 „
Other spirits (excised at the same rate as imported spirit) ₹7 per proof gallon
Beer two annas per gallon
Opium—
Government excise opium, ₹35 to ₹75 per ser
Foreign opium, ₹23 to ₹24 per ser

EASTERN BENGAL AND ASSAM—

Rum, ₹7 per proof gallon
Country spirit, ₹2-8 to ₹4 per proof gallon
Ganja, ₹11 per ser
Charas, ₹12 per ser
Opium, ₹20-8 to ₹28-8 per ser
Bhang, 8 annas per ser

BENGAL—

Rum, ₹7 per proof gallon
Country spirit, from ₹0-13-4 to ₹5-10-0 per proof gallon
Beer, two annas per gallon

Ganja, whether chur, round, or flat—

In Bengal and Bihar	₹11 per ser
„ Orissa, except Sambalpur	₹9 „
„ Sambalpur	₹5 „

Charas, ₹12 per ser

Bhang, 8 annas per ser, except in Burdwan (Sadar and Asansol Sub-divisions only), Birbhum, Bankura, Midnapur, Patna, Gaya, Shahabad, the Santhal Parganas and the Chota Nagpur Division where the rate is twelve annas a ser and Calcutta, Howrah, Hooghly, the 24-Parganas and Sambalpur where the rate is ₹1 a ser

Opium, ₹8-8 to ₹26-8 per ser

UNITED PROVINCES OF AGRA AND OUDH—

Rum, ₹7 per proof gallon

Country spirit—

	Towns of Cawnpore, Dehra, Mussooree, Saharanpur, Meerut, Agra, Allahabad, Benares, Lucknow, and the Act XX town of Rajpur in the Dehra Dun District	Towns of Aligarh, Farukhabad, Fatehgarh, Moradabad, Shahjahanpur, Mirzapur, Gorakhpur, Bareilly and Fyzabad, in the Districts of Unao and Rai Bareilly, and in the rural areas of the Lucknow District	Town of Jaunpur
	₹	₹	₹
Per gallon 25° U. P.	3	2⅝	2¼
Per gallon 50° U. P.	2	1¾	1½

	In the trans-Tapti tract of the Basti District, in the Maharajganj tahsil and the portion of the Padrauna tahsil north of the Captainganj-Padrauna-Bansighat road in the Gorakhpur District and in the Kumaun Division	Any other locality in which the distillery system is in force in the Banda District	Any other locality in which the distillery system is in force in the Meerut, Agra, Rohilkhand, Allahabad, Benares, Lucknow and Fyzabad Divisions	Any other locality in which the distillery system is in force in the Gorakhpur Division
	As.	As.	₹	₹
Per gallon 25° U. P.	12	6	2¼	1⅞
Per gallon 50° U. P.	8	4	1½	1¼

Beer, two annas per gallon

Ganja, *Baluchar* or Bengal ganja, ₹11 per ser ; *Pathar* ganja, ₹5 per ser

Charas, ₹6 per ser in Almora and Garhwal and ₹8 per ser elsewhere

Bhang— { Acreage duty (in Farukhabad) ₹8 per acre
Transport duty ₹4 per maund

Opium, ₹7-8, ₹8-8, and ₹9-8 per ser

EXCISE—*continued*

PANJAB –

Spirit removed from a licensed distillery or imported from Kashmir—

Spirit distilled from a sugarcane or Mohwa basis, whether plain or flavoured and coloured, with or without the use of caramel, to suit a special Indian taste, provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any imported liquor, R5 per gallon London proof.

All other spirits, R7 per gallon L. P.

Wines imported from Kashmir :—

Sparkling wines, R2-8-0 per six quart bottles
All other wines, R1-0-0 „ „ „ „
Beer and cider, R0-2-0 „ gallon

Charas, R8 per ser

Bhang { Acreage duty (in Dera Ghazi Khan), R4 per acre
Import and transport duties, R4 per maund with a minimum of R1

Opium—

Produced in Simla and Kangra districts, acreage duty at R2-0-0 per acre

Poppy-heads produced in the Hoshiarpur tahsil of the Hoshiarpur district and the whole of the Jullunder district, acreage duty at R4-0-0 per acre

Hill States opium, R2-0-0 per ser

Foreign (Afghanistan) and Kashmir opium, R6-0-0 per ser

Government excise opium from Ghazipur—The cost price is R8-8 per ser and the selling price R17 per ser in all districts. The difference though actually a duty is classified in accounts as a gain on sale-proceeds

NORTH-WEST FRONTIER PROVINCE—

Country spirit, from R2-8-0 to R5 per gallon according to strength

Charas, R8 per ser

Bhang, import and transport duties R4 per maund

Opium—

Foreign (Afghan) opium, R6 per ser

Government excise opium, R8½ per ser

CENTRAL PROVINCES—

Country spirit—

Areas under the Contract Supply system—Mohwa or molasses spirit—

25° under proof from R0-11-3 to R3-12-0 per gallon
45° „ „ „ R0-8-3 to R2-12-0 „
60° „ „ „ R0-6-0 to R2-0-0 „

Areas under the Sadar Distillery system, 1¼ anna to 4 annas per ser on the Mohwa used in distillation

Beer, two annas per gallon

Ganja, R5 per ser

Charas, R8 per ser

Bhang, R2 per ser

Opium, R15 per ser

BERAR—

Under Contract Supply system—Mohwa or molasses spirit—

25° under proof from R1-6-6 to R3-0-9 per gallon
45° „ „ „ R1-0-6 to R2-3-9 „
60° „ „ „ R0-12-0 to R1-10-0 „

Ganja, R5 per ser

Bhang, R2 per ser

Opium, R15 per ser

Charas, R8 per ser

BOMBAY—

Rum, R7 per proof gallon

Country spirit—

District Monopoly system—Mohwa or molasses spirit—

25° under proof R1-0-0 per gallon
60° „ „ annas 8 „

BOMBAY—*continued*

Country spirit—*continued*

Contract Distillery and separate shop system—Mohwa or molasses spirit—

25° under proof from R1-0-0 to R4-4-0 per gallon
40° „ „ „ R2-9-0 to R3-0-0 „
45° „ „ „ R0-11-9 „
60° „ „ „ R0-7-0 to R2-2-0 „

Free Supply system—

Mohwa or molasses spirit, R5-5-4 per proof gallon

Toddy spirit—

25° under proof R3-0-0 per gallon
60° „ R1-8-0 „

Special system—Southern Coast district (including Thana)—

Mohwa or molasses spirit—

25° under proof from R1-12-0 to R3-12-0 per gallon
40° „ R1-6-0 per gallon
60° „ from R0-14-0 to R1-14-0 per gallon

Toddy spirit—

25° under proof from R0-14-4 to R3-0-0 per gallon
40° „ R0-11-6 per gallon
60° „ from R0-7-2 to R1-8-0 per gallon

In Sind—

Liquor imported from Uran in the Kolaba district of Bombay, R3 and R5 per gallon according to strength

Liquor locally manufactured in Kotri, Karachi district, R2-10-0 and R5 per gallon according to strength

Beer, two annas per gallon

Ganja, R5 per ser

Charas, R8 per ser

Bhang, R1 per ser

Opium, Malwa, R10 per ser

MADRAS—

Rum, R7 per proof gallon

Country spirit, R5-0-0 per proof gallon in four districts and R5-10-0 per proof gallon in fifteen districts. Special rates for particular localities, R1-4-0, R1-14-0, R3-2-0, R4-6-0, and R6-4-0 per proof gallon (from 1st April 1909)

Beer, two annas per gallon
Ganja, R5 per ser (from 1st April 1906)
Charas, R8 per ser (from 1st April 1907)
Bhang, R1 per ser (from 1st April 1906)
Opium, Bengal, R14-8-0 to R15-8-0 per ser

COORG—

Country spirit—25° under proof R4-3-6 per gallon on actual issue

Beer, annas 2 per gallon
Ganja, R5-0-0 per ser
Opium, R20-0-0 per ser

AJMER-MERWARA—

Country spirit—
Urban R3-12-0 per proof gallon } with effect from 1st
Rural R3-2-0 „ „ „ } April 1908

Ganja, R5 per ser
Charas, R8 „
Bhang, R5 per maund
Opium, R4 per ser both on Malwa opium and on opium produced or manufactured locally

BRITISH BALUCHISTAN—

Country spirit between 10° and 15° under proof, ordinary rate R4-0-0 per gallon. Special permits R5-8-0 per gallon

Beer, two annas per gallon

Ganja { R5 per ser on imports from other British provinces
R10 per ser on imports from Foreign territory

Charas { R320 per maund on imports from other British provinces
R640 per maund on imports from Foreign territory

Bhang { R4 per maund on imports from other British provinces
R8 per maund on imports from Foreign territory

Opium, pure, R7-8-0 per ser

EXCISE—*concluded*

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Panjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had hitherto been omitted from the head " India, general."

Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head " Miscellaneous receipts." The figures for these provinces have now been revised and receipts on account of license fees for *tari* are shown under the head of " spirits " and those for opium license fees under the head of " opium." The revision has been carried out from the year 1878-79, except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

The tables which follow have been restricted to twenty-five years. For figures for the years prior to 1884-85, the 1st issue of Statistics of British India—Part IV(*b*) Finance and Revenue—may be referred to.

EXCISE

No. 1

RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1884-85 to 1908-09

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium.	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1884–85	2,55,08,237	..	38,35,109	83,848	85,68,793	3,80,45,987	2,94,77,194	9,85,985	2,84,91,209	85,68,793	3,70,60,002
1885–86	2,70,24,289	..	39,24,443	1,68,762	87,03,037	3,98,20,531	3,11,17,494	11,90,469	2,99,27,025	87,03,037	3,86,30,062
1886–87	2,83,95,943	5,070	41,80,366	1,23,010	89,06,867	4,16,11,256	3,27,04,389	12,18,073	3,14,86,316	89,06,867	4,03,93,183
1887–88	2,97,75,181	2,850	43,47,303	48,529	90,89,928	4,32,63,791	3,41,73,863	12,95,755	3,28,78,108	90,89,928	4,19,68,036
1888–89	3,28,38,199	6,830	41,35,804	66,955	94,88,033	4,65,35,821	3,70,47,788	13,61,551	3,56,86,237	94,88,033	4,51,74,270
1889–90	3,44,73,780	10,380	41,21,593	94,085	97,52,840	4,84,52,681	3,86,99,841	15,12,541	3,71,87,300	97,52,840	4,69,40,140
1890–91	3,49,43,314	43,747	42,02,305	94,810	99,38,560	4,92,12,736	3,92,74,176	17,49,806	3,75,24,370	99,38,560	4,74,62,930
1891–92	3,64,09,488	68,939	43,35,957	82,950	99,99,936	5,08,97,270	4,08,97,334	19,15,055	3,89,82,279	99,99,936	4,89,82,215
1892–93	3,74,87,993	84,359	43,65,253	82,262	1,01,67,978	5,21,87,847	4,20,19,869	20,35,572	3,99,84,297	1,01,67,978	5,01,52,275
1893–94	3,88,02,033	91,068	46,77,121	85,893	99,11,680	5,35,67,795	4,36,56,115	19,95,430	4,16,60,685	99,11,680	5,15,72,365
1894–95	3,99,58,712	1,36,095	46,79,331	93,934	98,46,685	5,47,14,757	4,48,68,072	19,96,249	4,28,71,823	98,46,685	5,27,18,508
1895–96	4,12,71,401	1,54,531	49,03,027	1,11,612	1,00,96,037	5,65,36,608	4,64,40,571	21,17,171	4,43,23,400	1,00,96,037	5,44,19,437
1896–97	4,03,36,566	1,58,048	48,46,041	1,41,819	99,40,275	5,54,22,749	4,54,82,474	21,65,122	4,33,17,352	99,40,275	5,32,57,627
1897–98	3,98,09,711	1,68,281	49,47,739	1,71,130	98,10,577	5,49,07,438	4,50,96,861	24,85,872	4,26,10,989	98,10,577	5,24,21,566
1898–99	4,13,97,758	3,75,800	53,08,874	1,80,942	1,00,06,615	5,72,69,989	4,72,63,374	24,99,546	4,47,63,828	1,00,06,615	5,47,70,443
1899–1900	4,13,34,011	3,06,015	55,60,201	1,58,925	1,01,81,048	5,75,40,200	4,73,59,152	24,65,611	4,48,93,541	1,01,81,048	5,50,74,589
1900–01	4,23,45,156	4,62,263	59,13,399	1,59,937	1,03,17,621	5,91,98,376	4,88,80,755	25,23,808	4,63,56,947	1,03,17,621	5,66,74,568
1901–02	4,47,21,777	4,57,741	61,83,873	1,66,845	1,01,57,610	6,16,87,846	5,15,30,236	25,26,288	4,90,03,948	1,01,57,610	5,91,61,558
1902–03	4,76,91,766	5,33,209	66,85,846	1,61,607	1,08,17,526	6,58,89,954	5,50,72,428	28,76,970	5,21,95,458	1,08,17,526	6,30,12,984
1903–04	5,42,06,254	5,82,506	72,39,683	2,46,933	1,26,81,626	7,49,57,002	6,22,75,376	32,78,336	5,89,97,040	1,26,81,626	7,16,78,666
1904–05	5,70,61,069	5,84,154	68,03,094	2,39,100	1,29,93,733	7,76,81,150	6,46,87,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905–06	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	8,53,37,424	7,16,82,990	38,83,446	6,77,99,544	1,36,54,434	8,14,53,978
1906–07	6,48,15,118	5,66,395	88,13,689	2,66,923	1,39,94,572	8,84,56,697	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907–08	6,87,37,319	6,37,050	88,49,503	2,71,407	1,47,06,364	9,32,01,643	7,84,95,279	43,86,078	7,38,09,201	1,47,06,364	8,85,15,565
1908–09	7,04,54,430	7,81,308	94,06,477	3,15,865	1,48,52,141	9,58,10,224	8,09,58,083	61,30,973	7,48,27,110	1,48,52,141	8,96,79,251

NOTE.—Until 1903–04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for the United Provinces in Tables Nos. 1, 1—A, 2, 2—A, 3, 3—A, 8—A, 8—B and 14 have now been revised and receipts on account of license fees for *tari* are shewn under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out except in the case of Allahabad, where the receipts prior to 1901–02 are not available

No. 1—A

RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PRESIDENCIES and PROVINCES, in each official year from 1884-85 to 1908-09

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1884–85	30,91,514	..	3,44,910	25,326	8,70,300	43,32,050	34,61,750	3,28,778	31,32,972	8,70,300	40,03,272
1885–86	29,55,041	..	3,43,014	33,191	8,81,313	42,22,559	33,41,246	3,60,110	29,81,136	8,81,313	38,62,449
1886–87	35,98,382	..	3,61,071	39,265	9,65,673	49,64,391	39,98,718	2,93,967	37,04,751	9,65,673	46,70,424
1887–88	35,21,072	..	4,09,651	24,691	10,10,028	49,65,442	39,55,414	2,03,974	37,51,440	10,10,029	47,61,468
1888–89	38,51,893	..	4,20,424	25,736	10,63,347	53,61,400	42,98,053	1,89,329	41,08,724	10,63,347	51,72,071
1889–90	46,01,647	..	4,04,560	21,747	10,93,586	61,21,540	50,27,954	2,36,348	47,91,606	10,93,586	58,85,192
1890–91	44,00,405	2,360	4,21,857	25,281	10,92,447	59,42,350	48,49,903	2,41,383	46,08,520	10,92,447	57,00,967
1891–92	45,87,468	..	4,19,990	22,683	11,61,410	61,91,551	50,30,141	2,88,220	47,41,921	11,61,410	59,03,331
1892–93	49,81,619	7,306	4,53,908	18,537	12,31,106	66,92,476	54,61,370	2,95,518	51,65,852	12,31,106	63,96,958
1893–94	48,53,521	3,568	4,54,612	18,733	9,66,464	62,96,898	53,30,434	3,02,584	50,27,850	9,66,464	59,94,314
1894–95	49,06,742	4,304	4,70,560	20,847	11,24,434	65,26,887	54,02,453	2,86,174	51,16,279	11,24,434	63,40,713
1895–96	51,94,481	4,488	5,14,920	22,901	12,34,764	69,71,554	57,36,790	2,87,190	54,49,600	12,34,764	66,84,364
1896–97	51,41,642	3,898	5,06,571	26,047	12,97,845	69,76,003	56,78,158	2,91,093	53,87,065	12,97,845	66,84,910
1897–98	49,33,440	16,377	5,34,766	35,421	12,81,467	68,01,471	55,20,004	2,99,294	52,20,710	12,81,467	65,02,177
1898–99	51,80,748	30,752	5,36,096	22,512	13,12,694	70,82,802	57,70,108	2,99,688	54,70,420	13,12,694	67,83,114
1899–1900	55,28,845	24,430	5,98,426	17,700	14,02,473	75,71,874	61,69,401	3,02,301	58,67,100	14,02,473	72,69,573
1900–01	57,35,862	26,020	6,47,880	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901–02	59,13,155	29,901	7,25,124	21,428	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902–03	62,08,706	25,926	7,63,997	14,858	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903–04	68,33,346	26,916	8,46,851	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904–05	72,93,264	29,509	9,44,593	12,023	13,78,320	96,57,709	82,79,389	4,55,490	78,23,899	13,78,320	92,02,219
1905–06	73,35,398	32,243	11,56,961	27,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,93,468
1906–07	73,80,682	29,800	9,81,756	28,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,850	15,05,744	94,71,594
1907–08	80,01,984	26,118	9,57,259	26,811	17,36,075	1,07,48,247	90,12,172	4,88,373	85,23,799	17,36,075	1,02,59,874
1908–09	75,92,697	45,329	10,27,823	36,279	16,66,258	1,03,68,386	87,02,128	5,91,100	81,11,028	16,66,258	97,77,286

No. 2

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96
RECEIPTS*—												
Spirits—												
1 India, General†	4,92,080	4,93,450	4,82,440	5,99,940	4,75,700	5,67,080	5,47,610	6,10,870	6,22,540	4,48,163	5,06,133	5,15,685
2 Burma	7,70,310	7,15,566	8,24,490	9,44,590	11,15,150	20,96,750	19,81,590	22,17,910	24,96,360	21,25,250	19,52,470	19,90,560
3 E. B. and Assam	2,63,010	2,74,980	2,72,780	2,45,850	2,85,450	3,21,180	3,35,460	3,96,070	4,09,960	4,32,500	4,63,600	5,26,030
4 Bengal	60,15,720	56,15,200	59,76,350	64,56,200	63,88,820	60,81,030	59,76,080	65,30,610	69,42,950	72,84,600	76,55,900	81,30,540
5 United Provinces:												
Agra	26,06,865	29,67,340	29,56,687	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,73,704	30,59,748	30,39,823	28,46,493
Oudh	12,97,702	14,29,139	13,11,756	12,77,895	12,93,339	10,92,877	10,00,463	11,20,935	12,61,029	12,45,302	10,22,406	9,20,533
6 Panjab	7,97,790	7,93,750	8,33,230	8,76,630	9,24,880	10,09,030	11,16,910	11,61,970	11,63,590	12,51,870	13,46,520	14,22,460
7 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
8 Bombay	46,71,350	52,15,920	57,19,830	59,59,590	81,51,010	81,94,320	83,87,510	86,50,130	87,98,040	92,24,800	94,73,560	99,95,740
9 Central Provinces	15,30,870	15,35,880	16,23,990	14,45,900	15,23,330	16,06,380	17,05,300	17,36,950	17,42,250	17,40,520	17,36,260	15,17,550
10 Madras	70,12,590	79,33,070	83,94,390	90,70,070	97,75,370	1,07,26,910	1,12,26,350	1,13,04,950	1,12,77,630	1,19,89,280	1,27,62,040	1,34,05,810
TOTAL	2,55,08,237	2,70,24,289	2,83,95,943	2,97,75,181	3,28,38,199	3,44,73,783	3,49,43,314	3,64,09,488	3,74,87,993	3,88,02,033	3,99,58,712	4,12,71,401
Beer—												
11 India, General	..	..	..	..	..	..	5,710	10,800	10,340	6,050	21,100	28,360
12 Burma	..	..	..	..	..	..	..	..	..	..	..	..
13 E. B. and Assam	..	..	..	..	..	..	70	170	190	220	540	480
14 Bengal	..	..	..	..	..	..	..	..	..	..	..	..
15 United Provinces:												
Agra	..	..	..	..	..	..	6,197	4,379	10,463	4,600	6,361	3,533
Oudh	..	..	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478
16 Panjab	..	..	..	..	..	..	12,940	11,430	7,680	6,010	6,380	8,360
17 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
18 Bombay	..	..	..	..	..	..	4,420	23,446	36,080	48,510	46,110	44,500
19 Central Provinces	..	..	..	..	..	..	..	..	..	..	..	..
20 Madras	..	..	5,070	2,850	6,830	10,380	12,050	18,720	12,300	22,110	51,970	64,820
TOTAL	..	..	5,070	2,850	6,830	10,380	43,747	68,939	84,359	91,068	1,36,095	1,54,531
Drugs—other than Opium—												
21 India, General	14,720	13,510	30,940	13,870	46,220	30,510	39,420	47,440	41,540	36,856	32,521	35,752
22 Burma	..	..	..	..	..	..	..	..	..	..	..	10
23 E. B. and Assam	2,53,820	2,33,870	2,56,490	2,29,370	2,46,110	2,58,340	2,87,290	22,96,620	3,07,240	3,37,730	3,00,470	3,36,150
24 Bengal	21,45,510	21,02,630	22,31,430	24,14,780	24,87,870	24,26,470	24,82,790	4,72,240	25,61,430	27,06,490	26,85,210	28,67,700
25 United Provinces:												
Agra	4,40,116	4,55,548	5,00,368	4,69,181	5,19,544	5,34,557	5,15,510	5,16,314	5,17,344	5,41,873	5,72,584	5,79,001
Oudh	1,09,163	1,47,625	1,70,248	1,79,252	1,88,960	1,96,796	1,26,705	1,95,273	2,03,811	2,03,552	2,24,886	2,06,284
26 Panjab	1,46,610	1,48,620	1,54,820	1,47,570	1,47,050	1,54,880	1,55,690	1,57,300	1,70,860	1,79,550	1,81,740	1,81,310
27 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
28 Bombay	6,08,120	6,25,190	6,19,720	6,92,920	2,91,860	3,10,300	3,12,600	3,59,460	2,52,110	3,31,640	3,61,910	3,88,320
29 Central Provinces	1,67,050	1,97,450	2,16,360	2,00,360	2,08,190	2,09,740	2,22,270	2,35,820	2,62,190	2,78,130	2,65,360	2,45,000
30 Madras	..	..	..	..	..	..	10,036	54,990	48,736	61,300	54,650	61,500
TOTAL	38,85,109	39,24,443	41,80,366	43,47,303	41,35,804	41,21,593	42,02,305	43,35,957	43,65,255	46,77,121	46,79,331	49,03,027
Miscellaneous Receipts—												
31 India, General	..	50	30	..	4,670	5,740	4,920	4,920	6,640	5,790	5,750	5,880
32 Burma	6,970	17,830	11,320	2,830	1,110	10,010	6,450	1,440	1,330	2,170	1,590	5,860
33 E. B. and Assam	820	330	300	280	380	510	710	630	630	530	550	610
34 Bengal	3,790	5,770	9,230	6,060	4,130	6,436	6,670	7,979	10,410	11,680	12,470	13,840
35 United Provinces:												
Agra	1,392	2,317	2,993	12,176	22,104	20,779	13,808	7,253	6,740	1,167	1,211	1,235
Oudh	1,016	1,715	1,587	1,163	621	766	552	677	752	706	693	1,237
36 Panjab	..	..	..	..	..	..	..	..	..	..	..	..
37 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
38 Bombay‡	..	..	..	..	..	..	..	..	..	..	..	..
39 Central Provinces	9,850	4,040	7,120	12,690	22,910	25,310	21,590	21,220	20,920	23,750	26,320	25,420
40 Madras	60,010	1,36,710	90,690	13,330	11,930	24,540	30,110	38,840	35,840	40,190	45,350	57,530
TOTAL	83,848	1,68,762	1,23,010	48,529	66,955	94,085	84,810	82,950	82,262	85,893	93,934	1,11,612
TOTAL RECEIPTS	2,94,77,194	3,11,17,494	3,27,04,389	3,41,73,863	3,70,47,788	3,86,99,841	3,92,74,176	4,08,97,334	4,20,19,869	4,36,56,115	4,48,68,072	4,64,40,571
CHARGES—												
41 India, General	11,440	15,820	27,850	30,790	38,200	42,830	39,560	43,570	42,680	12,083	14,214	17,422
42 Burma	35,220	67,890	1,35,690	84,170	40,740	34,040	38,440	55,750	69,780	1,12,480	1,34,410	1,59,330
43 E. B. and Assam	18,800	11,680	5,160	10,680	9,110	8,930	25,810	13,570	27,640	19,450	14,730	15,920
44 Bengal	2,92,030	3,07,940	3,75,250	4,22,600	4,32,760	5,31,380	5,47,110	6,07,790	6,52,710	6,47,700	6,37,860	6,74,580
45 United Provinces:												
Agra	39,809	46,527	46,564	46,022	50,179	49,703	48,165	76,388	1,47,999	1,02,526	89,989	66,755
Oudh	5,876	6,892	6,549	7,223	7,562	7,408	7,951	26,907	43,893	30,981	33,496	22,534
46 Panjab	56,810	56,650	54,100	54,560	52,250	63,480	71,750	65,300	68,010	75,000	55,940	49,550
47 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
48 Bombay	2,41,360	2,61,200	2,55,860	2,97,970	3,27,690	3,34,990	3,45,600	3,50,000	3,36,030	3,49,030	3,45,200	3,56,230
49 Central Provinces	57,880	62,660	70,220	71,750	74,440	56,990	54,940	56,200	59,750	44,740	54,630	54,640
50 Madras	2,26,760	3,53,210	2,40,830	2,69,040	3,23,620	3,82,790	4,70,540	5,60,180	5,85,170	6,01,440	6,15,870	7,00,180
TOTAL	9,85,985	11,90,469	12,18,073	12,95,755	13,61,551	15,12,541	17,49,866	19,15,055	20,35,572	19,95,430	19,96,249	21,17,171
NET RECEIPTS—												
51 India, General	4,95,310	4,91,190	4,85,560	5,83,020	4,88,390	5,60,500	5,52,450	6,19,666	6,26,040	4,78,636	5,30,190	5,39,695
52 Burma	7,42,060	6,65,500	7,00,120	8,63,250	10,75,520	20,72,720	19,55,310	21,74,400	24,38,190	20,20,990	18,40,750	18,65,460
53 E. B. and Assam	4,98,850	4,97,500	5,24,410	4,64,870	5,22,830	5,71,100	6,47,650	6,79,750	6,90,190	7,51,310	7,49,896	8,46,220
54 Bengal	78,72,990	74,15,660	78,41,760	84,54,440	84,48,060	79,32,550	78,18,560	83,43,200	88,61,270	93,55,290	97,16,260	1,03,37,980
55 United Provinces:												
Agra	30,08,564	33,78,678	34,13,414	33,33,851	33,96,119	32,83,859	31,03,391	30,81,554	31,60,252	35,04,862	35,29,990	33,63,507
Oudh	14,02,005	15,71,587	14,76,842	14,51,087	14,75,358	12,83,031	11,72,129	12,91,078	14,29,095	14,22,147	12,18,213	11,11,998
56 Panjab	8,87,590	8,85,720	9,33,950	9,68,640	10,19,680	11,00,430	12,13,790	12,65,400	12,74,120	13,62,430	14,78,700	15,62,580
57 N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
58 Bombay	50,38,110	55,79,910	60,83,690	63,54,540	81,15,180	81,69,630	83,58,930	86,83,030	87,50,200	92,55,920	95,36,380	1,00,72,300
59 Central Provinces	16,99,890	17,24,710	17,77,250	15,87,200	16,79,090	17,84,440	18,94,220	19,87,790	19,65,610	19,97,660	19,73,310	17,33,330
60 Madras	68,45,840	77,16,530	82,49,320	88,17,210	94,66,010	1,03,79,040	1,08,03,000	1,08,56,420	1,07,89,330	1,15,11,440	1,22,98,140	1,28,89,480
TOTAL	4,01,209	2,99,27,025	3,14,86,316	3,23,78,108	3,56,86,237	3,71,87,360	3,75,24,379	3,89,82,279	3,99,84,297	4,16,60,685	4,28,71,823	4,43,23,460

* From license fee, duty and other items
† See note at foot of table No. 4
‡ See note at foot of table No. 11

OPIUM), in the several PROVINCES in INDIA, in each official year from 1884-85 to 1908-09

1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
5,02,860	4,54,519	4,94,087	4,93,605	3,50,847	7,52,997	8,15,045	8,34,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	1
20,38,020	20,98,550	24,02,920	25,39,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,381	39,42,806	2
5,79,160	5,74,170	6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	3
82,48,430	76,72,540	81,94,740	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	4
													5
23,08,147	26,24,188	31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	
5,79,629	8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	
14,12,520	15,27,360	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	6
..	..	..	..	..	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	7
94,10,270	93,15,680	98,46,210	91,04,461	88,68,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	8
13,51,940	10,59,380	12,18,880	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,329	47,60,902	9
1,39,05,590	1,36,51,260	1,26,67,640	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	2,36,31,625	10
4,03,36,566	3,98,09,711	4,13,97,758	4,13,34,011	4,23,45,156	4,47,21,777	4,76,91,766	5,42,06,254	5,70,61,069	6,19,82,966	6,48,15,118	6,87,37,319	7,04,54,433	
..	..	..	..	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	156,972	1,67,928	11
29,940	22,600	23,800	23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485	12
..	..	..	..	..	..	..	..	..	..	..	..	..	13
510	720	5,440	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575	14
													15
11,050	27,414	55,274	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098	
3,898	16,377	30,752	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,416	
6,660	4,310	1,43,190	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365	16
..	..	..	..	..	..	..	..	..	..	..	..	..	17
41,700	34,750	43,920	42,940	28,298	45,188	38,674	34,493	31,027	22,114	13,363	15,190	52,447	18
..	..	5,804	13,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190	19
64,290	62,110	67,620	57,560	58,620	48,730	86,026	1,13,216	97,705	1,53,387	1,31,361	2,39,402	1,79,744	20
1,58,048	1,68,281	3,75,800	3,06,015	4,62,263	4,57,741	5,33,209	5,82,506	5,84,154	5,94,529	5,66,395	6,37,050	7,81,308	
39,206	38,935	36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420	21
10	19	10	40	18	23	23	20	38	82	105	124	150	22
3,53,130	3,61,540	3,77,710	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	18,12,995	23
28,18,170	27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,432	24
													25
5,53,749	6,48,125	7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,979	14,03,115	
1,78,236	2,24,509	2,70,244	2,97,049	5,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,058	5,29,152	
2,11,730	2,40,280	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	26
..	..	..	..	..	36,406	38,107	50,690	41,683	55,590	65,310	62,710	69,410	27
4,30,470	4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	28
1,89,720	1,65,160	1,79,640	1,85,419	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	29
71,620	68,670	1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184	3,37,235	4,42,699	4,75,205	4,90,256	5,32,262	30
48,46,041	49,47,739	53,08,874	55,60,201	59,13,399	61,83,873	66,85,846	72,39,683	68,03,094	88,13,435	88,13,689	88,49,503	94,06,477	
5,880	5,880	6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351	31
25,980	60,730	63,310	43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	52,010	32
850	740	560	909	854	585	692	1,039	962	17,533	15,752	16,490	17,040	33
17,860	13,240	1,140	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,396	34
													35
794	2,168	1,148	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,839	
595	622	644	695	815	872	866	1,012	1,094	1,220	1,677	1,602	939	
2,040	1,750	2,920	1,465	896	800	571	1,123	388	640	740	650	757	36
..	..	..	..	..	105	89	33	10	44	108	33	115	37
..	..	..	..	..	..	..	67,884	71,910	79,751	73,032	79,490	1,19,995	38
19,760	19,550	21,020	22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,687	18,643	39
68,060	66,450	69,730	60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,054	79,780	40
1,41,819	1,71,130	1,80,942	1,58,925	1,59,937	1,66,845	1,61,607	2,46,933	2,39,100	2,92,060	2,66,923	2,71,407	3,15,865	
4,54,82,474	4,50,96,861	4,72,63,374	4,73,59,152	4,88,80,755	5,15,50,236	5,50,72,428	6,22,75,376	6,46,87,417	7,10,82,990	7,44,62,125	7,84,95,279	8,09,58,083	
13,588	13,452	13,840	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	43,058	41
1,75,670	2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,23,736	12,06,816	42
13,380	14,390	21,950	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,879	43
6,83,290	6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,625	8,15,578	44
													45
71,940	71,092	83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468	
22,544	22,708	21,322	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,317	
58,110	63,410	71,260	59,516	58,498	63,008	69,307	58,248	66,144	77,667	73,438	71,021	79,584	46
..	..	..	..	..	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821	47
3,63,970	3,53,090	3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528	4,70,418	5,21,349	5,37,698	8,82,223	13,19,323	48
55,560	50,390	48,330	52,905	47,421	51,328	57,805	73,837	93,329	1,64,246	2,51,840	2,82,628	3,21,544	49
7,07,070	9,89,820	9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,324	18,47,585	50
21,65,122	24,85,872	24,99,546	24,65,611	25,23,808	25,26,288	28,76,970	32,78,336	35,58,337	38,83,446	40,97,789	46,86,078	61,30,973	
5,34,358	4,85,882	5,23,306	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055	51
19,18,280	19,51,760	22,64,107	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,92,327	27,97,635	52
9,19,760	9,22,060	10,13,290	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	53
1,04,01,680	97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	54
													55
28,01,800	32,30,803	39,20,906	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	
7,39,814	10,50,364	14,35,576	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	29,08,029	24,31,966	20,68,868	19,51,542	
15,74,840	17,10,790	19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358	56
..	..	..	..	..	1,35,320	1,45,148	1,53,420	1,48,092	1,55,823	1,65,095	1,69,750	1,86,341	57
95,18,470	94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,08,400	1,44,45,375	1,42,59,704	58
15,05,860	11,93,700	13,77,020	13,97,768	12,30,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,85,295	57,01,116	49,16,305	59
1,34,02,490	1,28,58,670	1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	60
4,33,17,352	4,26,10,989	4,47,63,828	4,48,93,541	4,63,56,947	4,90,03,948	5,21,95,458	5,89,97,040	6,11,29,080	6,77,99,544	7,03,64,336	7,38,09,201	7,48,27,110	

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

No. 2—A

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96
RECEIPTS—												
Spirits—												
Rangoon	1,18,210	96,230	2,02,800	1,43,860	2,48,830	7,53,670	5,92,400	7,14,420	8,63,310	6,22,640	4,96,880	5,15,050
Shillong	4,490	4,470	5,270	6,690	6,290	4,280	5,450	6,010	4,950	6,750	6,630	5,750
Calcutta and suburbs	13,30,040	12,42,840	13,26,820	14,61,660	14,07,730	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570	20,17,940
Allahabad	48,350	69,970	1,17,140	1,26,790	1,52,810	1,05,730	1,13,570	1,42,010	1,41,010	1,51,500	1,50,220	1,32,150
Lucknow	1,87,774	1,93,811	1,79,672	1,88,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,379	2,13,551	1,95,562	2,22,731
Lahore	68,216	70,920	75,070	75,250	75,800	79,980	87,960	90,740	1,00,800	1,03,670	1,02,660	1,08,360
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	1,29,890	62,660	5,54,320	7,31,830	7,54,940	8,26,460	8,32,230	8,14,620	8,01,950	7,80,810	7,77,780	8,45,740
Nagpur	86,270	64,890	71,460	78,370	80,900	86,690	94,140	93,800	88,590	92,770	98,020	1,03,990
Madras	11,18,280	11,59,750	9,66,330	7,08,130	9,11,870	11,65,610	10,26,040	9,62,650	9,96,700	10,26,100	11,56,420	12,42,270
TOTAL	30,91,514	29,65,041	35,98,382	35,21,072	38,51,893	46,01,647	44,00,405	45,87,468	49,81,619	48,53,521	49,06,742	51,94,480
Beer—												
Rangoon	..	..	..	..	..	..	..	..	..	..	440	..
Shillong	..	..	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs	..	..	..	..	..	..	..	..	..	..	..	..
Allahabad	..	..	..	..	..	..	..	..	..	..	..	..
Lucknow	..	..	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478
Lahore	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	..	..	..	..	..	..	..	..	..	..	..	..
Nagpur	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	230	10
TOTAL	..	..	..	..	..	..	2,360	..	7,306	3,568	4,304	4,488
Drugs—other than Opium—												
Rangoon	..	..	..	..	..	..	..	..	..	..	..	..
Shillong	1,130	820	1,280	1,630	1,896	1,930	2,460	1,980	1,240	960	1,100	840
Calcutta and suburbs	2,31,810	2,22,890	2,24,270	2,65,550	2,76,070	2,73,510	2,96,950	2,92,370	3,12,700	3,07,400	3,16,630	3,53,480
Allahabad	34,670	28,880	42,600	34,770	40,000	40,680	39,580	37,330	41,200	39,100	39,500	44,500
Lucknow	29,150	31,214	27,251	32,801	26,174	31,100	26,467	28,580	30,508	32,542	35,000	32,600
Lahore	8,100	5,700	7,620	6,780	6,870	6,240	6,000	6,420	7,260	8,700	8,400	7,900
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	31,260	45,060	47,340	59,930	61,050	42,650	37,860	39,880	39,700	45,640	48,250	48,180
Nagpur	8,790	8,950	10,710	8,190	8,370	8,450	9,340	8,640	13,100	11,960	12,650	10,970
Madras	..	..	..	..	..	..	3,200	4,790	8,200	8,310	9,030	9,450
TOTAL	3,44,910	3,43,014	3,61,071	4,09,651	4,20,424	4,04,560	4,21,857	4,19,990	4,53,908	4,54,612	4,70,560	5,14,920
Miscellaneous Receipts—												
Rangoon	..	610	1,000	390	10	10	10	300	20	100	80	140
Shillong	160	10	10	10	20	20	20	10	10	..	10	10
Calcutta and suburbs	240	260	200	220	420	190	510	650	640	980	1,400	2,400
Allahabad	11,600	11,330	11,790	15,090	10,670	12,930	12,996	11,450	5,220	6,530	6,890	7,400
Lucknow	46	91	85	81	46	27	41	43	17	43	17	21
Nagpur	7,490	1,680	3,870	7,500	7,620	730	3,550	420	2,410	1,310	1,680	2,260
Madras	5,790	19,210	22,310	1,400	950	6,840	8,160	9,810	10,200	9,770	10,860	10,670
TOTAL	25,326	33,191	39,265	24,691	25,736	21,747	25,281	22,683	18,537	18,733	20,847	22,901
TOTAL RECEIPTS	34,61,750	33,41,246	39,98,718	39,55,414	42,98,053	50,27,954	48,49,903	50,30,141	54,61,370	53,30,434	54,02,453	57,36,790

CAPITAL CITIES of the several PRESIDENCIES and PROVINCES, in each official year from 1884-85 to 1908-09

1896–97	1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	
													RECEIPTS—
													Spirits—
4,65,870	5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	Rangoon
5,480	5,700	6,480	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700	Shillong
20,90,610	20,21,680	20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	Calcutta and suburbs
1,15,480	1,26,710	1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	Allahabad
1,55,182	2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,801	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	Lucknow
1,25,090	1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779	Lahore
..	..	..	..	..	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155	Peshawar
7,66,110	7,16,380	9,29,500	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100	Bombay, town and island
1,04,090	1,30,180	1,42,020	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	Nagpur
13,13,730	10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396	Madras
51,41,642	49,33,440	51,80,748	55,28,845	57,35,862	59,13,155	62,08,706	68,33,346	72,93,264	73,35,398	72,80,682	80,01,984	75,92,697	TOTAL
													Beer—
..	..	..	..	..	..	..	..	..	..	..	..	..	Rangoon
..	..	..	..	..	..	..	..	..	..	..	..	..	Shillong
..	..	..	..	..	..	..	..	..	..	..	..	2,853	Calcutta and suburbs
..	..	..	..	..	..	..	..	..	..	..	..	..	Allahabad
3,898	16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	Lucknow
..	..	..	..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	..	..	..	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	..	..	..	Nagpur
..	..	..	..	..	..	..	..	..	..	..	..	..	Madras
3,898	16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	45,329	TOTAL
													Drugs—other than Opium—
..	..	..	30	8	13	18	5	13	21	52	79	24	Rangoon
820	890	750	777	700	513	464	550	730	589	645	587	638	Shillong
3,51,360	3,40,230	3,29,220	3,48,240	3,78,780	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	Calcutta and suburbs
20,580	37,670	44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	78,198	77,306	Allahabad
40,071	48,036	58,176	83,634	83,640	1,07,328	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	1,43,781	Lucknow
7,090	9,180	6,600	8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,622	14,669	Lahore
..	..	..	..	..	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688	Peshawar
59,610	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	Bombay, town and island
15,360	12,520	14,930	14,769	12,994	13,050	12,662	16,156	15,383	20,334	23,504	27,524	24,964	Nagpur
11,180	8,830	5,280	4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957	Madras
5,06,571	5,34,766	5,36,096	5,98,426	6,47,880	7,25,124	7,63,997	8,46,851	9,44,593	11,56,961	9,81,756	9,57,259	10,27,823	TOTAL
													Miscellaneous Receipts—
3,920	14,430	1,310	20	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	21,509	Rangoon
10	10	20	10	40	27	1	6	10	2	87	14	8	Shillong
2,620	2,500	1,090	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056	Calcutta and suburbs
6,290	7,500	6,560	7,450	7,680	232	171	71	117	27	53	71	153	Allahabad
7	11	52	102	87	83	91	57	38	46	351	425	116	Lucknow
590	19	19	28	27	69	5	12	38	138	222	370	536	Nagpur
12,610	10,960	13,470	7,640	5,100	6,403	3,937	2,439	3,123	4,277	4,662	4,999	1,901	Madras
26,047	35,421	22,512	17,700	24,338	21,428	14,858	36,374	12,023	27,261	28,328	26,811	36,279	TOTAL
56,28,158	55,20,004	57,70,108	61,69,401	64,34,100	66,89,608	70,13,487	77,43,487	82,79,389	85,51,388	84,20,566	90,12,172	87,02,128	TOTAL RECEIPTS

EXCISE

No. 2—A—*continued*

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), from 1884-85 to

	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96
CHARGES—												
Rangoon	7,860	23,290	1,06,320	5,890	6,040	6,450	8,890	10,340	11,330	16,028	19,670	13,080
Shillong	500	420	400	400	2,560	2,680	670	1,150	820	900	520	720
Calcutta and suburbs	68,670	70,460	71,510	81,100	81,000	1,23,590	1,46,620	1,68,840	1,68,330	1,55,120	1,53,550	1,66,150
Allahabad	4,970	5,080	4,430	4,300	4,790	4,730	4,010	4,680	10,160	1,920	1,980	1,400
Luckuow	5,228	5,830	6,087	5,724	6,569	6,548	5,923	6,560	6,578	4,474	8,184	1,600
Lahore	1,410	1,510	1,410	1,430	1,730	1,720	2,130	2,550	2,470	3,510	2,830	3,090
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	37,220	39,110	42,670	45,160	47,480	54,180	51,040	54,250	55,270	79,750	57,510	55,640
Nagpur	2,330	460	440	410	390	390	480	410	370	360	500	720
Madras	2,09,590	2,09,000	60,700	59,560	38,770	36,660	28,720	39,440	40,190	40,530	41,430	41,790
TOTAL	3,28,778	3,60,110	2,93,967	2,03,974	1,89,329	2,36,348	2,41,383	2,88,220	2,95,518	3,02,584	2,86,174	2,87,190
NET RECEIPTS—												
Rangoon	1,10,350	68,550	97,480	1,38,360	2,42,800	7,47,230	5,83,520	7,04,880	8,52,000	6,06,720	4,77,730	4,99,110
Shillong	5,280	4,880	6,160	7,930	5,640	3,550	7,260	6,850	5,380	6,810	7,220	5,880
Calcutta and suburbs	14,93,420	13,95,080	14,79,280	16,46,350	16,03,220	15,44,160	16,29,760	16,88,170	19,27,940	20,08,990	20,87,050	22,07,670
Allahabad	89,650	1,05,150	1,67,100	1,72,350	2,04,690	1,55,610	1,62,130	1,86,110	1,77,290	1,95,210	1,94,540	1,82,650
Lucknow	2,11,742	2,18,786	2,00,921	2,15,630	2,32,574	2,09,756	1,92,700	2,21,291	2,32,632	2,45,230	2,26,029	2,65,230
Lahore	74,900	75,110	81,280	80,600	80,740	84,500	91,830	94,610	1,05,590	1,08,860	1,08,236	1,13,670
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	1,23,930	68,610	6,58,990	7,46,600	7,68,510	8,14,930	8,18,150	800,250	7,86,380	7,46,709	7,68,520	8,38,280
Nagpur	1,00,220	75,060	85,600	93,650	96,500	95,480	1,06,550	1,02,450	1,03,730	1,05,680	1,11,850	1,16,500
Madras	9,23,480	9,69,960	9,27,940	6,49,970	8,74,050	11,36,390	10,16,680	9,37,810	9,74,910	10,03,650	11,35,110	12,20,610
TOTAL	31,32,972	29,81,136	37,04,751	37,51,440	41,08,724	47,91,606	46,08,520	47,41,921	51,65,852	50,27,850	51,16,279	54,49,606

No. 3

RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM

RECEIPTS—											
India, General*	27,130	22,500	25,810	24,860	29,270	47,350	55,580	34,940	48,640	23,248	24,160	24,877
Burma	14,64,420	13,67,520	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890	18,19,870
E. B. and Assam	16,82,620	16,64,720	16,65,940	16,27,460	15,35,800	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620	19,16,390
Bengal	18,88,980	18,57,980	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,18,720	23,65,130
United Provinces: Agra	5,91,006	5,93,341	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949
Oudh	1,02,587	1,05,126	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996	1,26,484	1,11,276
Panjab	4,16,680	3,63,330	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,971	5,19,290	5,26,635
N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..
Bombay	10,02,670	12,33,810	11,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,76,720	11,12,710	11,27,730	12,93,410
Central Provinces	7,32,510	7,35,070	7,24,140	6,76,340	6,90,190	7,10,880	7,13,340	7,30,130	7,30,700	7,51,250	7,47,700	6,75,790
Madras	6,65,240	7,60,140	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	7,95,710
TOTAL	85,68,793	87,03,037	89,06,867	90,89,928	94,88,033	97,52,840	99,38,560	99,99,936	1,01,67,978	99,11,680	98,46,685	1,00,96,037

* See note at foot of table No. 4

in the CAPITAL CITIES of the several PRESIDENCIES and PROVINCES, in each official year 1908-09—continued

1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
													CHARGES—
18,510	25,510	23,150	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	Rangoon
510	640	1,000	1,480	953	595	460	760	310	456	550	900	937	Shillong
1,62,810	1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	Calcutta and suburbs
1,990	2,200	2,160	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039	Allahabad
2,343	2,814	3,548	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	Lucknow
4,800	3,300	3,710	4,878	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805	Lahore
..	..	..	..	..	489	987	487	470	665	1,087	50	100	Peshawar
59,710	61,490	59,890	67,560	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303	Bombay, town and island
600	320	250	273	262	389	312	403	476	363	505	668	816	Nagpur
39,820	39,790	42,110	38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134	Madras
2,91,093	2,99,294	2,99,688	3,02,301	3,20,307	2,84,116	3,15,117	3,89,966	4,55,490	4,49,760	4,54,716	4,88,373	5,91,100	TOTAL
													NET RECEIPTS—
4,51,286	4,91,060	5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938	Rangoon
5,800	5,960	6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409	Shillong
22,81,780	22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279	Calcutta and suburbs
1,40,360	1,69,680	1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154	Allahabad
1,96,815	2,95,130	3,29,200	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729	Lucknow
1,27,380	1,37,930	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643	Lahore
..	..	..	..	..	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,743	Peshawar
7,66,010	7,32,300	9,45,980	9,13,810	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808	14,01,351	12,84,821	Bombay, town and island
1,19,940	1,42,390	1,56,710	1,63,296	1,58,643	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192	Nagpur
12,97,700	10,45,080	8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	Madras
53,87,065	52,20,710	54,70,420	58,67,100	61,13,793	64,05,492	66,98,370	73,53,521	78,23,899	81,02,103	79,65,850	85,23,799	81,11,028	TOTAL

consumed in INDIA, in each official year from 1884-85 to 1908-09

													RECEIPTS—
26,231	28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	India, General*
21,27,020	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,13,659	43,03,176	41,92,586	40,32,068	41,41,112	37,17,203	Burma
18,50,080	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	E. B. and Assam
23,25,600	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	Bengal
5,06,828	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	United Provinces Agra
94,946	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	Oudh
5,59,620	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	Panjab
..	..	..	..	..	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	N.-W. F. Province
11,14,060	11,41,830	11,14,820	10,07,450	7,63,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	Bombay
5,49,840	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	Central Provinces
7,86,050	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	Madras
99,40,275	98,10,577	1,00,06,615	1,01,81,048	1,03,17,621	1,01,57,610	1,08,17,526	1,26,81,626	1,29,93,783	1,36,54,434	1,39,94,572	1,47,06,364	1,48,52,141	TOTAL

EXCISE

No. 3—A

RECEIPTS (in rupees) in the CAPITAL CITIES of the several PRESIDENCIES and PROVINCES

	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95
RECEIPTS—											
Rangoon	3,34,040	3,61,000	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670
Shillong	7,610	8,130	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950
Calcutta and suburbs	3,37,930	3,36,690	3,48,910	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950
Allahabad	33,890	34,230	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630
Lucknow	40,040	43,443	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964	44,834
Lahore	16,920	12,120	12,980	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300
Peshawar	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	7,030	2,480	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570
Nagpur	32,970	37,490	34,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540	16,420
Madras	59,870	45,730	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110
TOTAL	8,70,300	8,81,313	9,65,673	10,10,028	10,63,347	10,93,586	10,92,447	11,61,410	12,31,106	9,66,464	11,24,434

No. 4

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—											
Spirits—											
English	5,790	5,320	3,380	6,360	9,970	7,700	9,630	9,160	9,070	8,112	6,786
Country	4,86,240	4,88,130	4,79,060	5,93,580	4,65,730	5,59,380	5,37,980	6,01,710	6,13,470	4,40,051	4,99,347
TOTAL	4,92,030	4,93,450	4,82,440	5,99,940	4,75,700	5,67,080	5,47,610	6,10,870	6,22,540	4,48,163	5,06,133
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja and others	14,720	13,510	30,940	13,870	46,220	30,510	39,420	47,440	41,540	36,856	32,521
MISCELLANEOUS RECEIPTS	..	50	30	..	4,670	5,740	4,920	4,920	5,640	5,700	5,750
Opium	27,130	22,500	25,810	24,860	29,270	47,350	55,580	34,940	48,640	23,248	24,160
TOTAL RECEIPTS	5,33,880	5,29,510	5,39,220	6,38,670	5,55,860	6,50,680	6,42,530	6,98,170	7,18,360	5,18,967	5,68,564
DITTO, excluding Opium	5,06,750	5,07,010	5,13,410	6,13,810	5,26,590	6,03,330	5,91,950	6,63,230	6,69,720	4,90,719	5,44,404
CHARGES	11,440	15,820	27,850	30,790	38,200	42,880	39,500	43,570	43,680	12,083	14,214
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,95,310	4,91,190	4,85,560	5,83,020	4,88,390	5,60,500	5,52,450	6,19,660	6,26,040	4,78,636	5,30,190
DITTO—Opium	27,130	22,500	25,810	24,860	29,270	47,350	55,580	34,940	48,640	23,248	24,160
TOTAL NET RECEIPTS	5,22,440	5,13,690	5,11,370	6,07,880	5,17,660	6,07,850	6,08,030	6,54,600	6,74,680	5,01,884	5,54,350

in INDIA on account of OPIUM consumed in INDIA, in each official year from 1884-85 to 1908-09

1895–96	1896–97	1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	
														RECEIPTS—
5,24,700	6,08,650	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	Rangoon
2,430	3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	Shillong
5,05,280	5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	Calcutta and suburbs
24,940	24,100	24,490	22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	Allahabad
39,114	33,081	32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	Lucknow
24,090	20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	Lahore
..	..	..	..	..	..	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312	Peshawar
5,890	7,330	5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650	Bombay, town and island
34,110	33,200	33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	Nagpur
74,210	66,900	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	Madras
12,34,764	12,97,845	12,81,467	13,12,694	14,02,473	14,80,537	14,52,194	12,71,307	13,43,662	13,78,320	14,91,365	15,05,744	17,36,075	16,66,258	TOTAL

INDIA, GENERAL, in each official year from 1884-85 to 1908-09*

														RECEIPTS—
														Spirits—
7,765	7,216	8,064	7,937	6,333	30,559	22,705	29,882	38,430	32,832	29,636	26,471	23,443	26,839	English
5,07,920	4,95,644	4,24,745	4,53,810	4,41,954	7,71,196	6,76,172	7,33,735	7,95,644	8,39,913	8,20,632	8,00,644	9,12,258	11,34,665	Country
5,15,685	5,02,860	4,54,519	4,94,087	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	TOTAL†
..	..	..	..	..	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	1,67,928	*Beer*
														Drugs—other than Opium—
35,752	39,206	38,935	36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420	*Ganja and others*
5,880	5,880	5,880	6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351	MISCELLANEOUS RECEIPTS
24,877	26,231	28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	*Opium*
5,82,194	5,74,177	5,27,540	5,63,981	5,60,973	11,04,285	9,55,852	10,74,056	11,70,906	12,31,241	11,96,915	11,91,311	12,98,383	15,40,817	TOTAL RECEIPTS ‡
5,57,317	5,47,946	4,99,334	5,37,146	5,35,930	10,66,656	9,16,892	10,19,580	11,28,918	11,87,689	11,43,336	11,42,265	12,22,957	14,87,113	DITTO, excluding Opium
17,422	13,588	13,452	13,840	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	43,058	CHARGES
5,39,895	5,34,358	4,85,882	5,23,306	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
24,877	26,231	28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	DITTO—Opium
5,64,772	5,60,589	5,14,088	5,50,141	5,45,504	10,75,591	9,32,833	10,51,308	11,46,496	12,02,618	11,70,102	11,49,860	12,26,594	14,97,759	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Ajmer-Merwara, Baluchistan from 1882-83, and Bangalore from 1900-01. (The figures for Central India have been revised with effect from 1893-94)

† From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

‡ The increase in 1908-09 is due to the inclusion of receipts in Central India which were credited in former years to the Local Abkari Fund, which was abolished on 1st April 1908

No. 5

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95
BURMA—											
RECEIPTS—											
Spirits—											
English	3,07,650	2,74,930	3,02,570	3,18,430	3,50,230	9,17,740	8,78,780	9,15,320	9,00,760	7,85,520	7,07,210
Country	4,62,650	4,40,630	5,21,920	6,26,160	7,64,920	11,79,010	11,02,810	13,02,590	15,95,540	13,39,730	12,45,260
TOTAL	7,70,300	7,15,560	8,24,490	9,44,590	11,15,150	20,96,750	19,81,590	24,17,910	24,96,300	21,25,250	19,52,470
Beer	..	..	..	..	..	..	5,710	10,800	10,340	6,050	21,100
Drugs—other than Opium—											
Ganja and others	..	..	..	..	..	..	..	..	..	..	..
MISCELLANEOUS RECEIPTS	6,970	17,830	11,320	2,830	1,110	10,010	6,450	1,440	1,330	2,170	1,590
Opium	14,64,420	13,67,520	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890
TOTAL RECEIPTS	22,41,700	21,00,910	24,76,480	26,88,200	30,07,150	41,52,790	41,34,350	42,48,280	47,47,370	39,77,130	37,35,050
DITTO, excluding Opium	7,77,280	7,33,390	8,35,810	9,47,420	11,16,260	21,06,760	19,93,750	22,30,150	25,07,970	21,33,470	19,75,160
CHARGES	35,220	67,890	1,35,690	84,170	40,740	34,040	38,440	55,750	69,780	1,12,480	1,34,410
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	7,42,060	6,65,500	7,00,120	8,63,250	10,75,520	20,72,720	19,55,310	21,74,400	24,38,190	20,20,990	18,40,750
DITTO—Opium	14,64,420	13,67,520	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890
TOTAL NET RECEIPTS	22,06,480	20,33,020	23,40,790	26,04,030	29,66,410	41,18,750	40,95,910	41,92,530	46,77,590	38,64,650	36,00,640
RANGOON—											
RECEIPTS—											
Spirits—											
English	65,480	60,380	1,38,990	49,050	98,760	4,03,090	3,36,790	3,88,720	3,45,710	3,05,370	2,79,160
Country	52,730	35,850	63,810	94,810	1,50,070	3,50,580	2,55,610	3,75,700	5,17,600	3,17,270	2,17,720
TOTAL	1,18,210	96,230	2,02,800	1,43,860	2,48,830	7,53,670	5,92,400	7,14,420	8,63,310	6,22,640	4,96,880
Beer	..	..	..	..	..	..	..	..	..	..	440
Drugs—other than Opium—											
Ganja and others	..	..	..	..	..	..	..	..	..	..	..
MISCELLANEOUS RECEIPTS	..	610	1,000	390	10	10	10	300	20	100	80
Opium	3,34,040	3,61,000	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670
TOTAL RECEIPTS	4,52,250	4,57,840	6,27,470	5,99,500	7,41,660	12,72,160	10,77,880	12,51,630	14,70,860	9,88,670	9,63,070
DITTO, excluding Opium	1,18,210	96,840	2,03,800	1,44,250	2,48,840	7,53,680	5,92,410	7,14,720	8,63,330	6,22,740	4,97,400
CHARGES	7,860	28,290	1,06,320	5,890	6,040	6,450	8,890	10,340	11,330	10,020	19,670
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,10,350	68,505	97,480	1,38,360	2,42,800	7,47,230	5,83,520	7,04,380	8,52,000	6,06,720	4,77,730
DITTO—Opium	3,34,040	3,61,000	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670
TOTAL NET RECEIPTS	4,44,390	4,29,550	5,21,150	5,93,610	7,35,620	12,65,710	10,68,990	12,41,290	14,59,590	9,72,650	9,43,400

in BURMA, in each official year from 1884-85 to 1908-09

1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
														BURMA—
														RECEIPTS—
														Spirits—
6,96,910	6,57,180	6,64,290	7,52,460	8,01,250	9,13,248	9,04,047	9,42,880	11,45,986	8,69,888	11,49,304	9,59,867	11,21,337	12,73,916*	English
12,93,650	13,80,840	14,34,260	16,50,460	17,88,740	18,97,886	20,79,362	20,22,284	22,29,194	20,27,573	28,64,087	26,12,312	25,38,044	26,68,890	Country
19,90,560	20,38,020	20,98,550	24,02,920	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,381	39,42,806	TOTAL
28,360	29,940	22,600	23,800	23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485	*Beer*
10	10	10	10	40	18	23	23	20	38	82	105	124	150	*Drugs—other than Opium— Ganja and others*
5,860	25,980	60,730	63,310	43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	52,010	MISCELLANEOUS RECEIPTS
18,19,870	21,27,020	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,17,203	*Opium*
38,44,660	42,20,970	42,15,790	46,14,800	49,39,880	53,29,888	54,24,494	57,64,960	74,64,332	72,81,670	83,01,926	76,64,986	78,57,175	77,21,654	TOTAL RECEIPTS
20,24,790	20,93,950	21,81,890	24,90,040	26,56,930	28,69,690	30,53,467	30,33,874	34,45,673	29,78,494	41,09,340	36,32,918	37,16,063	40,04,451	DITTO, excluding Opium
1,59,330	1,75,670	2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,23,736	12,06,816	CHARGES
18,65,460	19,18,280	19,51,760	22,64,170	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,92,327	27,97,635	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
18,19,870	21,27,020	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,17,203	DITTO—Opium
36,85,330	40,45,300	39,85,660	43,88,930	47,44,210	51,12,175	51,93,363	52,79,318	67,46,263	62,41,489	72,06,940	65,27,636	67,33,439	65,14,838	TOTAL NET RECEIPTS
														RANGOON—
														RECEIPTS—
														Spirits—
2,87,480	2,69,270	2,71,800	2,84,910	3,22,720	3,97,176	3,74,310	3,71,820	5,08,735	3,93,569	6,36,595	4,20,830	6,11,750	5,91,435	English
2,27,570	1,96,600	2,30,340	2,51,740	2,40,230	2,71,842	2,77,365	2,59,050	3,13,250	2,92,923	3,49,792	3,13,691	3,89,959	3,98,240	Country
5,15,050	4,65,870	5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
..	..	..	..	30	8	13	18	5	13	21	52	79	24	*Drugs—other than Opium— Ganja and others*
140	3,920	14,430	1,310	20	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	21,509	MISCELLANEOUS RECEIPTS
5,24,700	6,08,650	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	*Opium*
10,39,890	10,78,440	11,15,080	11,69,430	12,36,340	13,81,159	13,13,176	11,38,890	14,26,331	12,60,725	16,22,982	13,49,954	16,75,518	16,00,952	TOTAL RECEIPTS
5,15,190	4,69,790	5,16,570	5,37,960	5,63,000	6,79,137	6,64,188	6,40,113	8,34,746	6,87,448	10,01,209	7,48,192	10,10,908	10,11,208	DITTO, excluding Opium
16,080	18,510	25,510	23,150	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	CHARGES
4,99,110	4,51,280	4,91,060	5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,24,700	6,08,650	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	DITTO—Opium
10,23,810	10,59,930	10,89,570	11,46,280	12,15,230	13,57,655	12,94,739	10,97,777	13,45,463	11,23,365	14,80,812	12,10,709	15,37,346	13,86,68	TOTAL NET RECEIPTS

* Includes Rs. 1,23,551 on account of duty on spirits classed as Foreign (including denaturalized spirits)

EXCISE

No. 6

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95
EASTERN BENGAL AND ASSAM—											
RECEIPTS—											
Spirits—											
English	11,990	13,710	14,830	15,310	14,690	14,690	14,090	14,670	14,940	16,560	16,570
Country	2,51,020	2,61,270	2,57,950	2,30,540	2,70,760	3,06,490	3,71,370	3,81,400	3,95,020	4,15,940	4,47,030
TOTAL	2,63,010	2,74,980	2,72,780	2,45,850	2,85,450	3,21,180	3,85,460	3,96,070	4,09,960	4,32,500	4,63,600
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja	2,46,780	2,25,430	2,47,170	2,22,510	2,38,060	2,50,790	2,79,530	2,90,220	3,03,630	3,33,900	2,90,060
Others	7,040	8,440	9,320	6,860	8,050	7,550	7,760	6,400	3,610	3,830	4,410
TOTAL	2,53,820	2,33,870	2,56,490	2,29,370	2,46,110	2,58,340	2,87,290	2,96,620	3,07,240	3,37,730	3,00,470
MISCELLANEOUS RECEIPTS	320	330	300	280	380	510	710	630	630	530	550
Opium (a)	16,82,620	16,64,720	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620
TOTAL RECEIPTS	22,00,270	21,73,900	21,95,510	21,02,960	21,67,540	23,16,840	24,77,310	26,03,280	25,87,280	27,25,300	26,96,240
DITTO, excluding Opium	5,17,650	5,09,180	5,29,570	4,75,500	5,31,940	5,80,030	6,73,460	6,93,320	7,17,830	7,70,766	7,64,620
CHARGES	9,100	9,400	5,160	10,630	9,110	8,930	25,810	13,570	27,640	19,450	14,730
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,08,550	4,99,780	5,24,410	4,64,870	5,22,830	5,71,100	6,47,650	6,79,750	6,90,190	7,51,810	7,49,890
DITTO—Opium	16,82,620	16,64,720	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620
TOTAL NET RECEIPTS	21,91,170	21,64,500	21,90,350	20,92,330	21,58,430	23,07,910	24,51,500	25,89,710	25,59,640	27,05,850	26,81,510
SHILLONG—											
RECEIPTS—											
Spirits											
English	300	300	450	450	300	300	450	300	300	300	270
Country	4,190	4,170	4,820	6,240	5,990	3,980	5,000	5,710	4,650	6,450	6,360
TOTAL	4,490	4,470	5,270	6,690	6,290	4,280	5,450	6,010	4,950	6,750	6,630
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja	700	590	810	1,260	1,590	1,610	1,940	1,530	1,060	670	730
Others	430	230	470	370	300	320	520	450	180	290	370
TOTAL	1,130	820	1,280	1,630	1,890	1,930	2,460	1,980	1,240	960	1,100
MISCELLANEOUS RECEIPTS	160	10	10	10	20	20	20	10	10	..	10
Opium (a)	7,610	8,130	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950
TOTAL RECEIPTS	13,390	13,430	15,850	17,360	17,570	15,480	18,180	14,800	8,590	10,180	9,690
DITTO, excluding Opium	5,780	5,300	6,560	8,330	8,200	6,230	7,930	8,000	6,200	7,710	7,740
CHARGES	500	420	20	400	2,560	2,680	670	1,150	820	900	520
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,280	4,880	6,540	7,930	5,640	3,550	7,260	6,850	5,380	6,810	7,220
DITTO—Opium	7,610	8,130	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950
TOTAL NET RECEIPTS	12,890	13,010	15,830	16,960	15,010	12,800	17,510	13,650	7,770	9,280	9,170

(a) Net price of opium and license fees

in EASTERN BENGAL AND ASSAM, in each official year from 1884-85 to 1908-09*

1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
														EASTERN BENGAL AND ASSAM— RECEIPTS—
														Spirits—
18,660	19,570	18,740	19,310	20,618	19,569	19,077	20,093	18,869	17,351	1,55,489	1,18,853	1,19,235	1,42,517	English
5,07,370	5,59,590	5,55,430	6,37,660	6,69,861	7,01,301	7,07,608	6,99,671	7,11,051	6,91,824	17,70,791	19,35,373	21,10,812	22,27,015	Country
5,26,030	5,79,160	5,74,170	6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs—other than Opium—
3,32,410	3,53,080	3,60,250	3,75,340	3,69,844	4,03,941	3,93,126	4,07,268	4,28,017	4,42,589	17,74,786	16,60,711	17,09,054	18,05,823	*Ganja*
3,740	50	1,290	2,370	2,453	2,585	1,636	688	126	131	7,296	6,327	6,346	7,172	*Others*
3,36,150	3,53,130	3,61,540	3,77,710	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	18,12,995	TOTAL
610	850	740	560	909	854	585	692	1,039	962	17,533	15,752	16,490	17,040	MISCELLANEOUS RECEIPTS
19,16,390	18,50,080	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	*Opium*
27,79,180	27,83,220	27,67,960	28,83,860	28,63,377	29,33,390	28,33,034	29,19,938	30,24,391	30,54,075	62,07,667	63,73,487	67,98,748	70,34,031	TOTAL RECEIPTS
8,62,790	9,33,140	9,36,450	10,35,240	10,63,685	11,28,250	11,22,032	11,28,412	11,59,102	11,52,857	37,25,895	37,37,016	39,61,937	41,99,567	DITTO, excluding Opium
15,920	13,380	14,390	21,950	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,879	CHARGES
8,46,870	9,19,760	9,22,060	10,13,290	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
19,16,390	18,50,080	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	DITTO—Opium
27,63,260	27,69,840	27,53,570	28,61,910	28,35,921	29,13,222	28,16,308	28,97,981	30,04,641	30,16,948	60,29,400	61,84,005	65,55,222	67,41,152	TOTAL NET RECEIPTS
														SHILLONG— RECEIPTS—
														Spirits—
200	200	200	320	200	200	175	200	100	325	150	500	625	450	English
5,550	5,280	5,500	6,110	5,513	6,222	5,019	5,876	5,029	4,313	4,825	5,087	5,250	5,250	Country
5,750	5,480	5,700	6,430	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs other than Opium—
840	820	890	750	777	700	513	464	550	730	589	645	587	638	*Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
840	820	890	750	777	700	513	464	550	730	589	645	587	638	TOTAL
10	14	10	20	10	40	27	1	6	10	2	87	14	8	MISCELLANEOUS RECEIPTS
2,430	3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	*Opium*
9,030	9,400	18,420	11,260	10,270	9,474	9,135	10,530	8,376	8,228	10,953	12,353	12,795	14,374	TOTAL RECEIPTS
6,600	6,310	6,600	7,200	6,500	7,162	5,734	6,541	5,685	5,378	5,566	6,319	6,476	6,346	DITTO, excluding Opium
720	510	640	1,000	1,480	953	595	460	760	310	456	550	900	937	CHARGES
5,880	5,800	5,960	6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
2,430	3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	DITTO—Opium
8,310	8,890	17,780	10,260	8,790	8,521	8,540	10,070	7,616	7,918	10,497	11,803	11,895	13,937	TOTAL NET RECEIPTS

* Formed with effect from the 16th October 1905, but the receipts and charges are for the whole year 1905-06 for the districts transferred from Bengal

In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905 and the figures under Bengal those up to the 15th October 1905

EXCISE

No. 7

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96
BENGAL—												
RECEIPTS—												
Spirits—												
English	3,27,330	2,95,880	3,18,050	3,22,160	2,94,420	3,14,890	3,29,940	4,54,390	6,27,870	6,68,810	7,14,200	7,55,390
Country	56,88,390	53,19,320	56,58,300	61,34,040	60,94,400	57,66,140	56,46,140	60,76,220	63,15,080	66,15,790	69,41,700	73,75,150
TOTAL	60,15,720	56,15,200	59,76,350	64,56,200	63,88,820	60,81,030	59,76,080	65,30,610	69,42,950	72,84,600	76,55,900	81,30,540
Beer	..	..	..	..	..	..	70	170	190	220	540	480
Drugs—other than Opium—												
Ganja	19,87,600	19,46,630	20,75,670	22,45,020	23,18,350	22,59,690	23,11,710	22,92,570	23,66,070	25,35,040	24,92,750	26,30,820
Others	1,57,910	1,56,000	1,55,760	1,69,760	1,69,520	1,66,780	1,71,080	1,79,670	1,75,360	1,71,450	1,92,460	1,86,880
TOTAL	21,45,510	21,02,630	22,31,430	24,14,780	24,87,870	24,26,470	24,82,790	24,72,240	25,61,430	27,06,490	26,85,210	28,67,700
MISCELLANEOUS RECEIPTS	3,790	5,770	9,230	6,060	4,130	6,430	6,670	7,970	10,410	11,680	12,470	13,840
Opium (Excise)	18,83,930	18,57,980	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720	23,65,130
TOTAL RECEIPTS	1,00,48,950	95,81,580	1,01,22,760	1,08,62,030	1,08,88,950	1,04,73,420	1,04,60,920	1,11,29,810	1,16,00,610	1,21,37,860	1,25,76,840	1,33,77,690
DITTO, excluding Opium	81,65,020	77,23,600	82,17,010	88,77,040	88,80,820	85,13,930	84,65,610	90,10,990	95,14,980	1,00,02,990	1,03,54,120	1,10,12,560
CHARGES	2,92,030	3,07,940	3,75,350	4,22,600	4,32,760	5,31,380	6,47,110	6,67,790	6,53,710	6,47,700	6,37,860	6,74,580
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	78,72,990	74,15,660	78,41,760	84,54,440	84,48,060	79,82,550	78,18,500	83,43,200	88,61,270	93,55,290	97,16,260	1,03,37,980
DITTO—Opium	18,83,930	18,57,980	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720	23,65,130
TOTAL NET RECEIPTS	97,56,920	92,73,640	97,47,510	1,04,34,930	1,04,56,190	99,42,040	98,13,810	1,04,62,020	1,09,46,900	1,14,90,160	1,19,29,980	1,27,03,110
CALCUTTA AND SUBURBS—												
RECEIPTS—												
Spirits—												
English	2,21,640	1,89,990	2,15,550	2,19,090	1,90,400	2,10,870	2,24,480	3,47,070	5,38,750	5,86,500	5,81,080	6,07,450
Country	11,08,400	10,52,850	11,10,770	12,42,590	12,17,330	11,83,180	12,54,380	12,16,920	12,44,180	12,69,230	13,41,490	14,10,490
TOTAL	13,30,040	12,42,840	13,26,320	14,61,680	14,07,730	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570	20,17,940
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	1,91,250	1,79,430	1,84,560	2,15,800	2,29,380	2,25,290	2,40,260	2,32,750	2,48,570	2,54,070	2,55,740	2,93,480
Others	40,560	42,960	39,710	49,750	46,690	48,220	56,690	59,620	64,130	53,330	60,890	60,000
TOTAL	2,31,810	2,22,390	2,24,270	2,65,550	2,76,070	2,73,510	2,96,950	2,92,370	3,12,700	3,07,400	3,16,630	3,53,480
MISCELLANEOUS RECEIPTS	240	260	200	220	420	190	510	650	640	980	1,400	2,400
Opium	3,37,930	3,36,690	3,48,010	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280
TOTAL RECEIPTS	19,00,020	18,02,180	18,98,800	20,90,630	20,44,650	20,31,170	21,71,240	22,74,980	24,99,500	25,72,400	27,19,550	28,79,100
DITTO, excluding Opium	15,62,090	14,65,490	15,50,790	17,27,450	16,84,220	16,67,750	17,76,320	18,57,010	20,96,270	21,64,110	22,40,600	23,73,820
CHARGES	68,670	70,460	71,510	81,100	81,000	1,23,590	1,46,620	1,68,840	1,68,330	1,55,120	1,53,550	1,66,150
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	14,93,420	13,95,030	14,79,280	16,46,350	16,03,220	15,44,160	16,29,700	16,88,170	19,27,940	20,08,990	20,87,050	22,07,670
DITTO—Opium	3,37,930	3,36,690	3,48,010	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280
TOTAL NET RECEIPTS	18,31,350	17,31,720	18,27,290	20,09,530	19,63,650	19,07,580	20,24,620	21,06,140	23,31,170	24,17,280	25,66,000	27,12,950

in BENGAL, in each official year from 1884-85 to 1908-09

1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
													BENGAL—
													RECEIPTS—
													Spirits—
7,14,010	7,06,420	6,22,280	6,47,100	6,73,946	5,70,839	6,23,203	6,08,277	5,05,989	4,87,581	4,56,837	4,52,112	4,68,522	English
75,34,420	69,66,120	75,72,460	80,48,270	83,40,303	86,12,725	91,11,984	95,97,299	90,10,145	97,11,798	1,04,33,316	1,11,99,221	1,08,33,318	Country
82,48,430	76,72,540	81,94,740	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	TOTAL
510	720	5,440	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575	*Beer*
													Drugs—other than Opium—
27,31,520	26,57,450	27,20,140	26,99,760	29,16,118	30,87,654	32,62,120	33,31,722	23,89,413	27,28,990	26,73,926	26,37,531	27,92,293	*Ganja*
86,650	85,500	90,790	90,340	1,04,038	1,10,881	1,18,510	1,23,296	1,16,964	1,23,797	1,38,388	1,43,132	1,56,134	*Others*
28,18,170	27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,432	TOTAL
17,860	13,240	15,140	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,396	MISCELLANEOUS RECEIPTS
23,25,600	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	*Opium (Excise)*
1,34,10,570	1,27,48,050	1,34,27,270	1,39,65,950	1,46,48,409	1,50,25,317	1,57,87,729	1,62,96,470	1,41,98,334	1,53,18,436	1,60,79,779	1,70,78,073	1,70,00,787	TOTAL RECEIPTS
1,10,84,970	1,04,29,450	1,10,26,250	1,15,11,080	1,20,57,320	1,24,05,039	1,31,35,575	1,37,04,378	1,20,47,004	1,30,75,384	1,37,28,097	1,44,58,866	1,42,81,243	DITTO, excluding Opium
6,83,290	6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,635	8,15,578	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,04,01,680	97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	
23,25,600	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	DITTO—*Opium*
1,27,27,280	1,20,70,660	1,27,52,770	1,32,79,970	1,39,75,051	1,43,49,499	1,50,15,123	1,54,98,634	1,35,18,313	1,46,27,956	1,53,44,423	1,62,64,438	1,61,85,209	TOTAL NET RECEIPTS
													CALCUTTA AND SUBURBS—
													RECEIPTS—
													Spirits—
5,58,260	5,46,820	4,53,970	4,67,830	4,85,515	3,67,769	4,03,648	3,78,843	3,92,971	3,65,320	3,15,436	3,31,647	3,37,783	English
15,32,350	14,74,860	16,45,770	17,06,830	17,71,142	17,94,148	19,55,413	20,13,681	20,65,857	23,05,736	23,89,998	25,10,084	23,90,314	Country
20,90,610	20,21,680	20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	2,853	*Beer*
													Drugs other than Opium—
3,08,790	3,01,230	2,88,510	3,11,280	3,35,728	3,61,883	3,88,324	3,79,779	3,99,684	4,33,822	4,47,115	3,97,696	4,36,916	*Ganja*
42,570	39,000	40,710	36,960	43,058	45,766	48,341	46,870	49,613	52,503	57,699	58,853	65,856	*Others*
3,51,360	3,40,230	3,29,220	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	TOTAL
2,620	2,500	1,090	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056	MISCELLANEOUS RECEIPTS
5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	*Opium*
29,45,470	28,49,510	29,15,530	30,47,850	32,01,272	31,17,181	32,99,486	33,28,115	34,07,800	36,66,501	37,38,289	39,89,940	40,21,539	TOTAL RECEIPTS
24,44,590	23,64,410	24,30,050	25,25,350	26,36,736	25,71,689	27,97,154	28,40,206	29,15,875	31,65,351	32,19,582	33,10,092	32,45,778	DITTO, excluding Opium
1,62,810	1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
22,81,780	22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279	
5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	DITTO—*Opium*
27,82,660	26,86,280	27,51,660	28,84,330	30,41,996	29,55,676	31,25,119	31,45,120	32,13,519	34,82,885	35,42,728	37,83,949	38,20,040	TOTAL NET RECEIPTS

No. 8—A

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95
PROVINCE OF AGRA—											
RECEIPTS—											
Spirits—											
English	2,69,757	2,78,555	2,93,646	2,98,968	3,65,146	4,33,241	4,45,748	4,44,502	3,47,851	3,49,539	3,75,015
Country	23,37,108	26,88,785	26,63,041	25,99,548	25,39,504	23,44,985	21,70,293	21,85,491	24,25,853	27,10,209	26,64,808
TOTAL	26,06,865	29,67,340	29,56,687	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,73,704	30,59,748	30,39,823
Beer	..	..	..	..	..	..	6,197	4,379	10,463	4,600	6,261
Drugs other than Opium—											
Ganja	4,40,116	4,55,548	5,00,358	4,69,181	5,19,544	5,34,557	5,15,510	5,16,314	5,17,344	5,41,873	5,72,584
MISCELLANEOUS RECEIPTS	1,392	2,317	2,933	12,176	22,104	20,779	13,808	7,253	6,740	1,167	1,211
Opium	5,94,006	5,93,341	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571
TOTAL RECEIPTS	36,39,379	40,18,546	40,51,927	39,77,116	40,87,850	39,87,254	37,95,038	38,04,365	39,73,747	42,70,044	42,58,550
DITTO, excluding Opium	30,48,373	34,25,205	34,59,978	33,79,873	34,46,298	33,33,562	31,51,556	31,57,939	33,08,251	36,07,388	36,19,979
CHARGES	39,809	46,527	46,564	46,022	50,179	49,703	48,165	76,388	1,47,999	1,02,526	89,989
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	30,08,564	33,78,678	34,13,414	33,33,851	33,96,119	32,83,859	31,03,391	30,81,551	31,60,252	35,04,862	35,29,990
DITTO—Opium	5,91,006	5,93,341	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571
TOTAL NET RECEIPTS	35,99,570	39,72,019	40,05,363	39,31,094	40,37,671	39,37,551	37,46,873	37,27,977	38,25,748	41,67,518	41,68,561
ALLAHABAD—											
RECEIPTS—											
Spirits—											
English	21,510	20,220	3,390	3,910	2,680	2,410	3,460	3,180	3,370	3,710	3,810
Country	26,840	49,750	1,13,750	1,23,780	1,50,130	1,03,320	1,10,110	1,38,830	1,37,640	1,47,790	1,46,410
TOTAL	48,350	69,970	1,17,140	1,26,790	1,52,810	1,05,730	1,13,570	1,42,010	1,41,010	1,51,500	1,50,220
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—											
Ganja	34,670	28,880	42,600	34,770	40,000	40,680	39,580	37,330	41,200	39,100	39,500
MISCELLANEOUS RECEIPTS	11,600	11,330	11,790	15,090	16,670	13,930	12,990	11,450	5,240	6,530	6,808
Opium	33,890	34,230	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630
TOTAL RECEIPTS	1,28,510	1,44,410	2,03,320	2,05,220	2,41,810	1,89,450	1,94,050	2,20,600	2,17,470	2,28,030	2,33,150
DITTO, excluding Opium	94,620	1,10,180	1,71,530	1,76,650	2,09,480	1,60,340	1,66,140	1,90,790	1,87,450	1,97,130	1,96,520
CHARGES	4,970	5,030	4,430	4,300	4,790	4,730	5,010	4,680	10,160	1,920	1,980
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	89,650	1,05,150	1,67,100	1,72,350	2,04,690	1,55,610	1,62,130	1,86,110	1,77,290	1,95,210	1,94,540
DITTO—Opium	33,860	34,230	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630
TOTAL NET RECEIPTS	1,23,540	1,39,380	1,97,890	2,00,920	2,37,020	1,84,720	1,90,040	2,15,920	2,07,310	2,26,110	2,31,170

*in the PROVINCE of AGRA, in each year * from 1884-85 to 1908-09*

1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
														PROVINCE OF AGRA—
														RECEIPTS—
														Spirits—
4,09,190	4,15,604	4,69,692	4,65,834	4,72,010	5,12,488	5,61,134	6,31,964	7,29,873	7,44,299	12,79,343	3,60,940	3,58,520	3,39,233	English
24,37,303	18,92,543	21,54,496	27,25,853	29,14,702	30,49,923	34,22,251	37,98,962	42,52,721	45,36,197	41,47,865	41,07,816	41,75,050	38,52,174	Country
28,46,493	23,08,147	26,24,188	31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	TOTAL
3,533	11,050	27,414	55,274	45,166	[39,740	55,829	59,651	[55,118	52,909	49,153	51,259	48,530	85,098	*Beer*
														Drugs other than Opium—
5,79,001	5,53,749	6,48,125	7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,979	14,03,115	*Ganja*
1,235	794	2,108	1,148	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,839	MISCELLANEOUS RECEIPTS
5,66,949	5,06,828	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	*Opium*
39,97,211	33,80,568	38,15,103	45,52,584	48,91,049	51,87,301	56,97,107	62,85,042	69,88,666	73,29,249	75,12,779	66,19,119	66,69,914	64,23,058	TOTAL RECEIPTS
34,30,262	28,73,740	33,01,895	40,04,430	43,18,504	45,53,478	50,19,384	55,94,116	62,83,132	66,18,852	67,98,945	59,07,262	59,77,388	56,81,459	DITTO, excluding Opium
66,755	71,940	71,092	83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468	CHARGES
33,63,507	28,01,800	32,30,803	39,20,906	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,66,949	5,06,828	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	DITTO—Opium
39,30,456	33,08,628	37,44,011	44,69,060	48,07,341	50,81,753	56,08,373	61,93,161	68,48,329	72,17,305	74,33,041	65,28,969	65,87,700	62,76,590	TOTAL NET RECEIPTS
														ALLAHABAD—
														RECEIPTS—
														Spirits—
3,566	3,280	3,240	2,860	2,690	2,310	2,850	2,826	3,338	4,912	5,142	4,547	4,839	5,965	English
1,28,590	1,12,200	1,23,470	1,47,910	1,54,720	1,66,470	1,95,893	1,90,315	2,27,245	2,62,128	2,54,284	2,33,327	2,00,288	2,15,769	Country
1,32,150	1,15,480	1,26,710	1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs other than Opium—
44,500	20,580	37,670	44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306	*Ganja*
7,400	6,290	7,500	6,560	7,450	7,680	232	171	71	117	27	53	71	153	MISCELLANEOUS RECEIPTS†
24,940	24,100	24,490	22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	*Opium*
2,08,990	1,66,450	1,96,370	2,24,780	2,54,520	2,75,130	2,95,782	2,84,432	3,45,786	3,93,523	4,01,897	3,57,932	3,27,421	3,35,045	TOTAL RECEIPTS
1,84,050	1,42,350	1,71,880	2,02,100	2,23,620	2,41,470	2,55,858	2,49,766	3,15,368	3,64,173	3,62,445	3,24,005	2,84,396	2,99,193	DITTO, excluding Opium
1,400	1,990	2,200	2,160	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039	CHARGES
1,82,650	1,40,360	1,69,680	1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
24,940	24,100	24,490	22,680	30,900	33,660	34,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	DITTO—Opium
2,07,590	1,64,460	1,94,170	2,22,620	2,52,600	2,72,290	2,92,826	2,82,560	3,41,844	3,87,187	3,98,662	3,53,742	3,20,796	3,16,006	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year
† Includes receipts from license fees for *tari* and opium until 1901-02

EXCISE

No. 8—B

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95
OUDH—											
RECEIPTS—											
Spirits—											
English	3,841	4,470	3,635	4,214	4,590	3,796	3,915	4,251	4,681	5,066	4,004
Country	12,93,861	14,24,669	13,08,121	12,73,681	12,88,749	10,89,081	9,06,548	11,16,684	12,56,348	12,49,236	10,18,402
TOTAL	12,97,702	14,29,139	13,11,756	12,77,895	12,93,339	10,92,877	10,00,463	11,20,935	12,61,029	12,45,302	10,22,406
Beer	..	..	..	..	..	..	2,360	..	7,306	3,568	3,634
Drugs other than Opium—											
Ganja	1,99,163	1,47,625	1,70,248	1,79,252	1,88,960	1,96,796	1,76,705	1,95,773	2,03,811	2,03,552	2,24,886
MISCELLANEOUS RECEIPTS	1,016	1,715	1,387	1,163	621	766	552	677	752	706	693
Opium	1,02,587	1,05,126	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996	1,26,484
TOTAL RECEIPTS	15,10,468	16,83,605	15,94,619	15,67,995	16,18,696	14,28,347	13,09,878	14,51,480	16,15,230	15,84,124	13,78,103
DITTO, excluding Opium	14,07,881	15,78,479	14,83,391	14,58,310	14,82,920	12,90,439	11,80,080	13,17,385	14,72,898	14,53,128	12,51,619
CHARGES	5,876	6,892	6,549	7,223	7,562	7,408	7,951	26,307	43,803	30,981	33,406
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	14,02,005	15,71,587	14,76,842	14,51,087	14,75,358	12,83,031	11,72,129	12,91,078	14,29,095	14,22,147	12,18,213
DITTO—Opium	1,02,587	1,05,126	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996	1,26,484
TOTAL NET RECEIPTS	15,04,592	16,76,713	15,88,070	15,60,772	16,11,134	14,20,939	13,01,927	14,25,173	15,71,427	15,53,143	13,44,697
LUCKNOW—											
RECEIPTS—											
Spirits—											
English	2,656	3,040	2,544	2,680	3,088	2,736	2,496	2,500	2,576	2,336	2,163
Country	1,85,118	1,90,271	1,77,128	1,85,592	2,09,835	1,82,441	1,67,259	1,96,728	1,98,803	2,11,215	1,93,399
TOTAL	1,87,774	1,93,311	1,79,672	1,88,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,379	2,13,551	1,95,562
Beer	..	..	..	..	..	..	2,360	..	7,306	3,568	3,634
*Drugs**—											
Ganja	29,150	31,214	27,251	32,801	26,174	31,100	26,467	28,580	30,508	32,542	35,000
MISCELLANEOUS RECEIPTS	46	91	85	81	46	27	41	43	17	43	17
Opium	40,040	43,443	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964	44,834
TOTAL RECEIPTS	2,57,010	2,68,059	2,53,951	2,63,562	2,89,210	2,67,430	2,44,630	2,70,051	2,87,456	2,96,668	2,79,047
DITTO, excluding Opium	2,16,970	2,24,616	2,07,008	2,21,354	2,39,143	2,16,304	1,98,623	2,27,851	2,39,210	2,49,704	2,34,213
CHARGES	5,228	5,830	6,087	5,724	6,569	6,548	5,923	6,560	6,578	4,474	8,184
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,11,742	2,18,786	2,00,921	2,15,630	2,32,574	2,09,756	1,92,700	2,21,291	2,32,632	2,45,230	2,26,029
DITTO—Opium	40,040	43,443	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964	44,834
TOTAL NET RECEIPTS	2,51,782	2,62,229	2,47,864	2,57,838	2,82,641	2,60,882	2,38,707	2,63,491	2,80,878	2,92,194	2,70,863

* Includes district receipts

in OUDH, in each year from 1884-85 to 1908-09*

1895-96	1896-97	1897-98	1398 99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
														OUDH—
														RECEIPTS—
														Spirits—
4,334	3,703	4,506	5,420	5,326	5,678	6,793	6,796	7,104	8,746	7,473	7,077	7,049	8,018	English
9,16,199	5,75,926	8,27,058	11,49,838	12,51,049	13,97,685	17,73,679	18,88,252	20,00,304	21,20,503	16,69,703	18,20,385	16,11,271	14,20,274	Country
9,20,533	5,79,629	8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	TOTAL
4,478	3,898	16,377	30,752	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	*Beer*
														Drugs other than Opium—
2,08,284	1,78,236	2,24,509	2,70,244	2,97,049	3,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,058	5,29,152	*Ganja*
1,237	595	622	644	695	815	872	866	1,012	1,094	1,220	1,677	1,602	939	MISCELLANEOUS RECEIPTS
1,11,276	94,946	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	*Opium*
12,45,808	8,57,304	11,73,495	15,64,454	16,87,753	18,66,963	22,71,725	24,67,130	27,45,023	28,95,816	24,62,962	25,92,255	22,37,632	21,36,827	TOTAL RECEIPTS
11,34,532	7,62,358	10,73,072	14,56,898	15,78,550	17,50,078	21,49,014	23,38,820	26,17,179	27,64,768	23,30,176	24,56,546	21,09,098	20,00,859	DITTO, excluding Opium
22,534	22,544	22,708	21,322	20,057	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,317	CHARGES
11,11,998	7,39,814	10,50,364	14,35,576	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,11,276	94,946	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	DITTO—Opium
12,23,274	8,34,760	11,50,787	15,43,132	16,67,096	18,46,451	22,50,953	24,48,114	27,21,903	28,72,260	24,40,815	25,67,675	21,97,402	20,87,510	TOTAL NET RECEIPTS
														LUCKNOW—
														RECEIPTS—
														Spirits—
2,320	2,224	2,736	2,972	3,360	3,424	3,664	3,520	3,776	4,706	4,650	4,599	4,647	5,171	English
2,20,411	1,52,958	2,30,784	2,40,796	2,51,867	2,94,132	3,56,032	4,08,389	4,97,525	3,90,404	3,84,224	3,97,857	3,73,838	3,33,382	Country
2,22,731	1,55,182	2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	TOTAL
4,478	3,898	16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	*Beer*
														Drugs—
39,600	40,071	48,036	58,176	83,634	83,640	1,07,328	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	1,43,781	*Ganja*
21	7	11	52	102	87	83	91	57	38	46	351	425	116	MISCELLANEOUS RECEIPTS
39,114	33,081	32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	*Opium*
3,05,944	2,32,239	3,30,337	3,66,902	3,97,525	4,43,241	5,33,954	5,79,617	7,48,150	5,61,759	6,57,202	6,74,745	5,95,466	5,71,451	TOTAL RECEIPTS
2,66,830	1,99,158	2,97,944	3,32,748	3,63,393	4,07,303	4,97,008	5,41,741	7,10,674	5,16,227	6,10,383	6,28,589	5,48,385	5,24,926	DITTO, excluding Opium
1,600	2,343	2,814	3,548	2,840	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	CHARGES
2,65,230	1,96,815	2,95,130	3,29,200	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
39,114	33,081	32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	DITTO—Opium
3,04,344	2,29,896	3,27,523	3,63,354	3,94,715	4,38,731	5,30,023	5,75,661	7,43,609	5,57,440	6,52,563	6,70,281	5,90,648	5,62,254	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year

No. 9

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95
PANJAB—											
RECEIPTS—											
Spirits—											
English	21,890	22,860	23,940	27,180	27,940	53,790	65,820	64,940	65,560	65,520	69,650
Rum	78,020	75,300	77,560	80,100	81,340	94,130	1,11,690	1,11,280	1,00,240	1,26,230	1,67,530
Country	6,97,880	6,95,590	7,81,730	7,69,350	8,15,600	8,61,110	9,39,400	9,85,750	9,97,790	10,60,120	11,18,340
TOTAL	7,97,790	7,93,750	8,33,230	8,76,630	9,24,880	10,09,030	11,16,910	11,61,970	11,63,590	12,51,870	13,48,520
Beer	..	..	..	..	..	..	12,940	11,430	7,680	6,010	6,380
Drugs other than Opium—											
Bhang and Charas *	1,46,610	1,48,620	1,54,820	1,47,570	1,47,050	1,54,880	1,55,690	1,57,300	1,70,860	1,79,550	1,81,740
MISCELLANEOUS RECEIPTS	..	..	..	..	..	..	..	..	..	..	..
Opium	4,16,680	3,63,330	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970	5,19,290
TOTAL RECEIPTS	13,61,080	13,05,700	13,55,270	13,95,390	14,63,385	15,78,520	17,46,190	17,93,595	18,20,690	19,68,400	20,53,930
DITTO, excluding Opium	9,44,400	9,42,370	9,88,050	10,24,200	10,71,930	11,63,910	12,85,540	13,30,700	13,42,130	14,37,430	15,34,640
CHARGES	56,810	56,650	54,100	55,560	52,250	63,480	71,750	65,300	68,010	75,000	55,940
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	8,87,590	8,85,720	9,33,950	9,68,640	10,19,680	11,00,430	12,13,790	12,65,400	12,74,120	13,62,430	14,78,700
DITTO—Opium	4,16,680	3,63,330	3,67,220	3,71,190	3,91,255	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970	5,19,290
TOTAL NET RECEIPTS	13,04,270	12,49,050	13,01,170	13,39,830	14,11,135	15,15,040	16,74,440	17,28,295	17,52,680	18,97,400	19,97,990
LAHORE—											
RECEIPTS—											
Spirits—											
English	2,520	2,510	2,740	2,680	2,730	6,050	8,500	10,500	11,310	9,670	8,920
Rum	1,680	2,630	1,990	2,260	2,390	3,150	3,940	4,860	6,760	6,750	7,780
Country	64,010	65,730	70,340	70,310	70,480	70,780	75,520	75,380	82,730	87,250	85,960
TOTAL	68,210	70,920	75,070	75,250	75,600	79,980	87,960	90,740	1,00,800	1,03,670	1,02,660
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—											
Bhang and Charas *	8,100	5,700	7,620	6,780	6,870	6,240	6,000	6,420	7,260	8,700	8,400
Opium	16,920	12,120	12,980	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300
TOTAL RECEIPTS	93,230	88,740	95,670	94,030	94,830	98,640	1,05,960	1,09,900	1,22,460	1,27,250	1,25,360
DITTO, excluding Opium	76,310	76,620	82,690	82,030	82,470	86,226	93,960	97,160	1,08,060	1,12,370	1,11,060
CHARGES	1,410	1,510	1,410	1,430	1,730	1,720	2,130	2,550	2,470	3,510	2,830
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	74,900	75,110	81,280	80,600	80,740	84,500	91,830	94,610	1,05,590	1,08,860	1,08,230
DITTO—Opium	16,920	12,120	12,980	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300
TOTAL NET RECEIPTS	91,820	87,230	94,260	92,600	93,100	96,920	1,03,830	1,07,350	1,19,990	1,23,740	1,22,530

* Ganja is not sold or used in the Panjab

in the PANJAB, in each official year from 1884-85 to 1908-09

1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
														PANJAB—
														RECEIPTS—
														Spirits—
69,400	68,080	71,590	81,630	93,451	91,982	78,112	88,052	98,922	1,01,376	1,28,854	1,58,513	1,83,674	2,13,445	English
1,67,670	1,67,780	1,74,250	14,87,680	14,88,188	14,76,443	14,29,640	15,31,373	16,34,914	19,74,305	22,34,842	24,32,333	25,76,578	28,10,309	Rum
11,85,390	11,76,660	12,82,020												Country
14,22,460	14,12,520	15,27,860	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	TOTAL
8,360	6,660	4,310	1,34,190	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365	*Beer*
														Drugs other than Opium—
1,81,310	2,11,730	2,40,280	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	*Bhang and Charas*
..	2,040	1,750	2,920	1,465	896	800	571	1,123	388	640	740	650	757	MISCELLANEOUS RECEIPTS
5,26,635	5,59,620	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	*Opium*
21,38,765	21,92,570	23,46,900	25,98,170	25,94,369	26,01,132	25,04,599	26,75,239	28,00,404	31,50,820	35,64,693	39,89,988	42,18,285	47,59,899	TOTAL RECEIPTS
16,12,130	16,32,950	17,74,200	20,38,240	20,33,472	19,91,975	19,14,254	20,71,695	22,15,222	25,46,492	29,17,624	32,60,871	34,41,415	38,67,942	DITTO, excluding Opium
49,550	58,110	63,410	71,260	59,516	58,498	63,008	69,307	58,243	66,144	77,667	73,438	71,021	79,584	CHARGES
15,62,580	15,74,840	17,10,790	19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,26,635	5,59,620	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	DITTO—Opium
20,89,215	21,34,460	22,83,490	25,26,910	25,34,853	25,42,634	24,41,591	26,05,932	27,42,156	30,84,676	34,87,026	39,16,550	41,47,264	46,80,315	TOTAL NET RECEIPTS
														LAHORE—
														RECEIPTS—
														Spirits—
11,000	9,070	9,000	9,710	9,262	10,401	11,674	13,619	14,197	14,791	15,168	26,795	33,773	29,511	English
6,810	26,830	25,340	1,39,100	1,91,521	2,07,322	1,31,725	48,534	42,850	45,324	48,724	60,113	70,636	63,268	Rum
91,050	89,190	97,710												Country
1,08,860	1,25,090	1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs other than Opium—
7,900	7,090	9,180	6,600	8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,622	14,669	*Bhang and Charas*
24,090	20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	*Opium*
1,40,850	1,52,794	1,66,984	1,82,070	2,35,917	2,61,079	1,83,115	1,00,412	97,123	1,02,086	1,16,971	1,42,387	1,84,058	1,51,304	TOTAL RECEIPTS
1,16,760	1,32,180	1,41,230	1,55,410	2,08,799	2,27,459	1,53,155	71,949	67,063	70,783	74,880	98,749	1,35,031	1,07,448	DITTO, excluding Opium
3,090	4,800	3,300	3,710	4,878	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805	CHARGES
1,13,670	1,27,380	1,37,930	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
24,090	20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	DITTO—Opium
1,37,760	1,47,994	1,63,684	1,78,360	2,31,039	2,55,778	1,77,891	96,664	69,634	97,316	1,10,536	1,38,455	1,79,808	1,47,499	TOTAL NET RECEIPTS

EXCISE

No. 10

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in the

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
NORTH-WEST FRONTIER PROVINCE*—								
RECEIPTS—								
Spirits—								
English	13,701	23,433	25,632	24,992	25,960	25,839	33,386	35,080
Rum	92,232	90,678	84,286	83,573	81,972	81,511	81,373	90,557
Country								
TOTAL	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637
Beer	...	...	...	...	...	...	...	...
Drugs other than Opium—								
Bhang and Charas	36,406	38,107	50,690	41,683	55,590	65,310	62,710	69,410
MISCELLANEOUS RECEIPTS	105	89	33	10	44	108	33	115
Opium	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385
TOTAL RECEIPTS	1,79,898	1,92,682	2,04,036	1,92,897	2,11,197	2,24,796	2,59,700	2,86,547
DITTO, excluding Opium	1,42,444	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502	1,95,162
CHARGES	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341
DITTO—Opium	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385
TOTAL NET RECEIPTS	1,72,774	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948	2,77,726

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges are for the whole year 1901-02 for the five districts, formerly belonging to the Panjab, which constitute the new province

NORTH-WEST FRONTIER PROVINCE, in each official year from 1901-02 to 1908-09

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
PESHAWAR—								
RECEIPTS—								
Spirits—								
English	2,700	3,205	2,105	2,232	2,232	2,232	5,700	6,000
Rum	12,632	13,944	12,576	14,548	14,548	14,548	16,850	25,155
Country								
TOTAL	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155
Beer	--	--	--	--	--	--	--	--
Drugs other than Opium—								
Bhang and charas	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688
Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,450	16,312
TOTAL RECEIPTS	32,757	32,726	34,137	33,914	35,929	41,420	52,073	65,155
DITTO, excluding Opium	24,940	25,904	27,273	26,485	28,681	31,906	39,673	48,843
CHARGES	489	987	487	470	665	1,087	50	100
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,743
DITTO—Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312
TOTAL NET RECEIPTS	32,268	31,739	33,650	33,444	35,264	40,333	52,023	65,055

EXCISE

No. 11

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96
BOMBAY PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	73,070	77,630	1,52,640	1,61,210	1,56,160	1,58,520	1,65,800	1,68,770	1,74,510	1,76,040	1,73,260	1,74,520
Country	45,98,280	51,38,290	55,67,190	57,98,380	79,94,850	80,35,800	82,21,710	84,81,360	86,23,530	90,48,760	93,00,300	98,21,220
TOTAL	46,71,350	52,15,920	57,19,830	59,59,590	81,51,010	81,94,320	83,87,510	86,50,130	87,98,040	92,24,800	94,73,560	99,95,740
Beer	..	..	..	..	..	..	4,420	23,440	36,080	48,510	46,110	44,500
Drugs other than Opium—												
Ganja	2,00,970	2,08,150	2,15,260	1,98,580	1,22,670	2,56,060	2,66,150	3,33,980	2,23,930	3,29,770	3,61,910	3,88,320
Others	4,07,150	4,17,040	4,04,460	4,94,340	1,69,190	54,240	46,450	25,480	28,180	1,870	..	..
TOTAL	6,08,120	6,25,190	6,19,720	6,92,920	2,91,860	3,10,300	3,12,600	3,59,460	2,52,110	3,31,640	3,61,910	3,88,320
Miscellaneous Receipts	..	..	..	..	..	..	..	..	..	..	..	..
Opium	10,02,670	12,33,310	11,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410
TOTAL RECEIPTS	62,82,140	70,74,420	75,37,390	79,57,080	98,24,170	99,10,520	99,82,340	1,02,54,470	1,02,56,950	1,07,17,660	1,10,09,310	1,17,21,970
DITTO, excluding Opium	52,79,470	58,41,110	63,39,550	66,52,510	84,42,870	85,04,620	87,04,530	90,33,030	90,86,230	96,04,950	98,81,580	1,04,28,560
CHARGES	2,41,360	2,61,200	2,55,860	2,97,970	3,27,690	3,34,990	3,45,600	3,50,000	3,36,030	3,49,030	3,45,200	3,56,260
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	50,38,110	55,79,910	60,83,690	63,54,540	81,15,180	81,69,630	83,58,930	86,83,030	87,50,200	92,55,920	95,36,380	1,00,72,300
DITTO—Opium	10,02,670	12,33,310	11,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410
TOTAL NET RECEIPTS	60,40,780	68,13,220	72,81,530	76,59,110	94,96,480	95,75,530	96,36,740	99,04,470	99,20,920	1,03,68,630	1,06,64,110	1,13,65,710
BOMBAY, TOWN AND ISLAND—												
RECEIPTS—												
Spirits—												
English	..	..	64,640	65,860	65,150	67,000	68,280	68,850	69,370	68,840	69,550	73,530
Country	1,29,890	62,660	5,89,680	6,65,970	6,89,790	7,59,460	7,63,950	7,45,770	7,32,580	7,11,970	7,08,230	7,72,210
TOTAL	1,29,890	62,660	6,54,320	7,31,830	7,54,940	8,26,460	8,32,230	8,14,620	8,01,950	7,80,810	7,77,780	8,45,740
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	31,260	32,790	33,190	32,860	33,440	33,370	37,820	39,880	39,700	45,640	48,250	48,180
Others		12,270	14,150	27,070	27,610	9,280	40	..	..	..	..	..
TOTAL	31,260	45,060	47,340	59,930	61,050	42,650	37,860	39,880	39,700	45,640	48,250	48,180
Opium	7,030	2,480	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890
TOTAL RECEIPTS	1,68,180	1,10,200	7,04,490	7,98,780	8,21,990	8,74,750	8,81,050	8,64,140	8,52,200	8,35,790	8,32,600	8,99,810
DITTO, excluding Opium	1,61,150	1,07,720	7,01,660	7,91,760	8,15,990	8,69,110	8,70,090	8,54,500	8,41,650	8,26,450	8,26,030	8,93,920
CHARGES	37,220	39,110	42,670	45,160	47,480	54,180	51,940	54,250	55,270	79,750	57,510	55,640
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,23,930	68,610	6,58,990	7,46,600	7,68,510	8,14,930	8,18,150	8,00,250	7,86,380	7,46,700	7,68,520	8,38,280
DITTO—Opium	7,030	2,480	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890
TOTAL NET RECEIPTS	1,30,960	71,090	6,61,820	7,53,620	7,74,510	8,20,570	8,29,110	8,09,890	7,96,930	7,56,040	7,75,090	8,44,170

in the BOMBAY PRESIDENCY, in each official year from 1884-85 to 1908-09

1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
													BOMBAY PRESIDENCY—
													RECEIPTS—
													Spirits—
1,73,200	1,83,770	1,91,540	2,00,520	2,11,139	2,21,183	2,64,941	2,62,004	3,47,513	2,89,784	3,43,141	2,25,097	3,13,513	English
92,37,070	91,30,250	96,53,480	89,20,200	86,55,306	90,56,667	92,82,847	1,02,96,872	1,16,03,000	1,19,89,814	1,26,30,196	1,40,86,674	1,41,03,711	Country
94,10,270	93,15,680	98,46,210	91,04,461	88,68,892	92,80,549	95,50,736	1,05,68,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	TOTAL*
41,700	34,750	43,920	42,940	28,298	45,188	38,674	34,493	31,027	22,114	13,363	15,190	52,447	*Beer*
													Drugs other than Opium—
4,30,470	4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	*Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
4,30,470	4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	TOTAL
..	..	..	..	..	..	..	67,884	71,910	79,751	73,032	79,490	1,19,995	*Miscellaneous Receipts* †
11,14,060	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	*Opium*
1,09,96,500	1,09,49,820	1,14,40,270	1,06,36,301	1,01,49,248	1,05,37,094	1,08,52,884	1,20,04,364	1,39,66,682	42,67,667	1,48,36,037	1,63,86,607	1,68,50,079	TOTAL RECEIPTS
98,82,440	98,07,990	1,03,25,450	96,28,851	93,80,375	98,07,179	1,00,75,798	1,11,67,393	1,28,75,393	1,32,49,928	1,38,41,698	1,53,27,598	1,55,79,027	DITTO, excluding Opium
3,63,970	3,53,090	3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528	4,76,418	5,21,349	5,37,698	8,82,223	13,19,323	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
95,18,470	94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	1,42,59,704	
11,14,060	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	DITTO—Opium
1,06,32,530	1,05,96,730	1,10,93,460	1,03,02,081	98,03,552	1,01,83,937	1,04,98,130	1,16,00,836	1,34,96,264	1,37,46,318	1,42,98,389	1,55,04,384	1,55,30,756	TOTAL NET RECEIPTS
													BOMBAY, TOWN AND ISLAND—
													RECEIPTS—
													Spirits—
73,050	74,370	82,110	92,950	98,465	98,801	1,29,348	1,19,644	1,63,327	1,38,470	1,38,218	1,14,545	1,30,824	English
6,93,060	6,42,010	8,47,390	8,08,550	7,77,767	9,57,004	9,75,922	9,01,242	14,87,616	10,85,151	11,03,876	12,16,606	10,89,276	Country
7,66,110	7,16,380	9,29,500	9,01,500	8,76,232	10,55,805	11,04,270	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
59,610	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	*Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
59,610	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	TOTAL
7,330	5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650	*Opium*
8,33,050	7,99,020	10,09,620	9,85,140	9,63,299	11,53,654	12,11,991	12,01,882	19,17,619	15,56,262	13,91,622	15,46,454	14,82,774	TOTAL RECEIPTS
8,25,720	7,93,790	10,05,870	8,81,370	9,59,438	11,49,829	12,08,105	11,97,974	18,89,532	15,17,802	13,48,135	14,98,931	14,26,124	DITTO, excluding Opium
59,710	61,490	59,890	67,560	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
7,66,010	7,32,300	9,45,980	9,13,810	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808	14,01,351	12,84,821	
7,330	5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650	DITTO—Opium
7,73,340	7,37,530	9,49,730	9,17,580	8,78,078	10,89,137	11,51,192	11,38,517	18,35,353	14,74,845	13,15,295	14,48,874	13,41,471	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department.
† Until 1902-03 these receipts were included partly under 'Spirits' and partly under 'Opium'

No. 12

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95
CENTRAL PROVINCES AND BERAR—*											
RECEIPTS—											
Spirits—											
English	4,890	6,970	6,090	5,830	6,780	7,400	8,160	7,780	7,230	7,670	7,570
Country	15,75,980	15,78,910	16,17,900	14,40,070	15,16,550	15,98,980	16,97,140	17,79,170	17,35,020	17,32,850	17,28,690
TOTAL	15,80,870	15,85,880	16,23,990	14,45,900	15,23,330	16,06,380	17,05,300	17,86,950	17,42,250	17,40,520	17,36,260
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—											
Ganja	1,67,050	1,97,450	2,16,360	2,00,360	2,08,190	2,09,740	2,22,270	2,35,820	2,62,190	2,78,130	2,65,360
MISCELLANEOUS RECEIPTS	9,850	4,040	7,120	12,690	22,010	25,310	21,590	21,220	20,920	23,750	26,320
Opium	7,32,510	7,35,070	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250	7,47,700
TOTAL RECEIPTS	24,90,280	25,22,440	25,71,610	23,35,290	24,43,720	25,52,260	26,62,500	27,74,180	27,56,060	27,93,650	27,75,640
DITTO, excluding Opium	17,57,770	17,87,370	18,47,470	16,58,950	17,53,530	18,41,430	19,49,160	20,43,990	20,25,360	20,42,400	20,27,940
CHARGES	57,880	62,660	70,220	71,750	74,440	56,990	54,940	56,200	59,750	44,740	54,630
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	16,99,890	17,24,710	17,77,250	15,87,200	16,79,090	17,84,440	18,94,220	19,87,790	19,65,610	19,97,660	19,73,310
DITTO—Opium	7,32,510	7,35,070	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250	7,47,700
TOTAL NET RECEIPTS	24,32,400	24,59,780	25,01,390	22,63,540	23,69,280	24,95,270	26,07,560	27,17,980	26,96,310	27,48,910	27,22,010
NAGPUR—											
RECEIPTS—											
Spirits—											
English	460	470	680	780	820	830	880	680	1,050	1,380	1,390
Country	85,810	64,420	70,770	77,590	80,080	85,860	93,260	93,120	87,540	91,390	96,630
TOTAL	86,270	64,890	71,450	78,370	80,900	86,690	94,140	93,800	88,590	92,770	98,020
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—											
Ganja	8,790	8,950	10,710	8,190	8,370	8,450	9,340	8,640	13,100	11,960	12,650
MISCELLANEOUS RECEIPTS	7,490	1,680	3,870	7,560	7,620	730	3,550	420	2,410	1,310	1,680
Opium	32,970	37,490	34,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540	16,420
TOTAL RECEIPTS	1,35,520	1,13,010	1,20,270	1,23,250	1,28,240	1,35,320	1,44,070	1,38,370	1,40,540	1,33,580	1,28,770
DITTO, excluding Opium	1,02,550	75,520	86,030	94,060	96,890	95,870	1,07,030	1,02,860	1,04,100	1,06,040	1,12,350
CHARGES	2,330	460	440	410	390	390	480	410	370	360	500
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,00,220	75,960	85,590	93,650	96,500	95,480	1,06,550	1,02,450	1,03,730	1,05,680	1,11,850
DITTO—Opium	32,970	37,490	34,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540	16,420
TOTAL NET RECEIPTS	1,33,190	1,12,550	1,19,830	1,22,840	1,27,850	1,34,930	1,43,590	1,37,960	1,40,170	1,33,220	1,28,270

* Figures for Berar are included with effect from 1903-04

in the CENTRAL PROVINCES and BERAR, in each official year from 1884-85 to 1908-09

1895–96	1896–97	1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	
														CENTRAL PROVINCES AND BERAR—
														RECEIPTS—
														Spirits—
8,980	7,670	7,410	6,866	8,873	9,591	8,299	10,844	14,724	12,359	23,681	19,049	9,377	12,223	English
15,08,570	13,44,270	10,51,970	12,12,020	12,20,200	10,66,420	12,29,617	14,54,163	32,34,819	41,15,299	54,68,009	64,53,319	55,18,952	47,48,679	Country
15,17,550	13,51,940	10,59,380	12,18,886	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,329	47,60,902	TOTAL
..	..	..	5,804	13,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190	*Beer*
														Drugs other than Opium—
2,45,000	1,89,720	1,65,160	1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	*Ganja*
25,420	19,760	19,550	21,020	22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,687	18,643	MISCELLANEOUS RECEIPTS
6,75,790	5,49,840	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	*Opium*
24,63,760	21,11,260	17,43,030	19,46,510	19,87,781	17,88,466	19,51,197	22,55,822	45,54,629	56,22,237	71,79,441	83,24,793	72,99,024	66,15,662	TOTAL RECEIPTS
17,87,970	15,61,420	12,44,090	14,25,350	14,50,673	12,77,499	14,53,036	16,91,940	35,32,096	44,65,867	59,03,189	69,37,135	59,84,344	52,37,849	DITTO, excluding Opium
54,640	55,560	50,390	48,330	52,905	47,421	51,328	57,805	73,837	93,329	1,64,246	2,51,840	2,82,628	3,21,544	CHARGES
														NET RECEIPTS FROM SPIRITS AND DRUGS
17,33,330	15,05,860	11,93,700	13,77,020	13,97,768	12,30,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,85,295	57,01,716	49,16,305	other than Opium
6,75,790	5,49,840	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	DITTO—Opium
24,09,120	20,55,700	16,92,640	18,98,180	19,34,876	17,41,045	18,99,869	21,98,017	44,80,792	55,28,908	70,15,195	80,72,953	70,16,396	62,94,118	TOTAL NET RECEIPTS
														NAGPUR—
														RECEIPTS—
														Spirits—
1,860	1,960	2,120	2,120	2,119	2,103	2,550	2,306	2,008	1,763	1,969	2,124	1,335	2,338	English
1,02,130	1,02,130	1,28,060	1,39,900	1,46,653	1,43,781	1,57,383	1,72,309	2,20,359	2,29,151	2,39,805	5,17,357	5,03,144	4,61,170	Country
1,03,990	1,04,090	1,30,180	1,42,020	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
														Drugs other than Opium—
10,970	15,860	12,520	14,930	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964	*Ganja*
2,260	590	10	10	28	26	60	5	12	38	138	222	370	536	MISCELLANEOUS RECEIPTS
34,110	33,200	33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	*Opium*
1,51,330	1,53,740	1,76,540	1,85,590	1,94,282	1,90,792	2,03,577	2,17,685	2,71,243	2,83,264	2,98,224	5,83,407	5,73,838	5,30,702	TOTAL RECEIPTS
1,17,220	1,20,540	1,42,710	1,56,960	1,63,569	1,58,904	1,73,043	1,87,282	2,38,529	2,46,337	2,62,246	5,43,207	5,32,373	4,89,008	DITTO, excluding Opium
720	600	320	250	273	262	389	312	403	476	363	505	668	816	CHARGES
														NET RECEIPTS FROM SPIRITS AND DRUGS
1,16,500	1,19,940	1,42,390	1,56,710	1,63,296	1,58,642	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192	other than Opium
34,110	33,200	33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	DITTO—Opium
1,50,610	1,53,140	1,76,220	1,85,340	1,94,009	1,90,530	2,03,188	2,17,373	2,70,840	2,82,788	2,97,861	5,82,902	5,73,170	5,29,886	TOTAL NET RECEIPTS

* Figures for Berar are included with effect from 1903-04

EXCISE

No. 13

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1884–85	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96
MADRAS PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	28,780	45,500	1,22,310	2,83,060	2,94,570	4,06,280	3,02,980	2,65,070	3,05,730	2,98,310	2,80,050	2,93,970
Country	69,83,810	78,87,570	82,72,080	87,87,010	94,81,300	1,03,20,630	1,09,23,370	1,10,38,980	1,09,71,900	1,16,90,970	1,24,81,990	1,31,11,840
TOTAL	70,12,590	79,33,070	83,94,390	90,70,070	97,75,870	1,07,26,910	1,12,26,350	1,13,04,050	1,12,77,630	1,19,89,280	1,27,62,040	1,34,05,810
Beer	..	..	5,070	2,850	6,830	10,380	12,050	18,720	12,300	22,110	51,970	64,820
Drugs other than Opium—												
Ganja	..	..	..	..	..	..	10,030	54,990	48,730	61,300	54,650	61,500
MISCELLANEOUS RECEIPTS	60,010	1,36,710	90,690	13,330	11,930	24,540	30,110	38,840	35,840	40,190	45,350	57,530
Opium	6,11,610	7,09,770	3,16,870	2,69,310	2,72,270	2,57,700	3,09,490	3,33,390	3,53,250	3,33,380	3,46,170	3,44,060
Pass fees in account current with Bombay	53,630	50,370	3,59,450	3,83,500	4,11,600	3,82,520	4,08,650	3,89,650	3,83,860	4,28,400	4,11,350	4,51,650
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	6,65,240	7,60,140	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	7,95,710
TOTAL RECEIPTS	77,37,840	88,29,920	91,66,470	97,39,060	1,04,78,500	1,14,02,050	1,19,96,680	1,21,39,640	1,21,11,550	1,28,74,660	1,36,71,530	1,43,35,370
DITTO, excluding Opium	70,72,600	80,69,780	84,90,150	90,86,250	97,94,630	1,07,61,830	1,12,78,540	1,14,16,600	1,13,74,500	1,21,12,880	1,29,14,010	1,35,39,660
CHARGES	2,26,760	3,53,210	2,40,830	2,69,040	3,28,620	3,82,700	4,70,540	5,60,180	5,85,170	6,01,440	6,15,870	7,00,180
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	68,45,840	77,16,570	82,49,320	88,17,210	94,66,010	1,03,79,040	1,08,08,000	1,08,56,420	1,07,89,330	1,15,11,440	1,22,98,140	1,28,89,480
DITTO—Opium	6,65,240	7,60,140	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	7,95,710
TOTAL NET RECEIPTS	75,11,080	84,76,710	89,25,640	94,70,020	1,01,49,880	1,10,19,260	1,15,26,140	1,15,79,460	1,15,26,380	1,22,73,220	1,30,55,660	1,36,85,190
CITY OF MADRAS—												
RECEIPTS—												
Spirits—												
English	..	..	54,570	1,56,010	1,86,940	2,67,010	1,56,960	1,54,650	1,68,360	1,62,860	1,48,860	1,64,010
Country	11,18,280	11,59,750	9,11,760	5,52,120	7,24,930	8,98,600	8,69,080	8,08,000	8,23,340	8,63,240	10,07,560	10,78,260
TOTAL	11,18,280	11,59,750	9,66,330	7,08,130	9,11,870	11,65,610	10,26,040	9,62,650	9,96,700	10,26,100	11,56,420	12,42,270
Beer	..	..	..	..	..	..	..	..	..	..	230	10
Drugs other than Opium—												
Ganja	..	..	..	..	..	..	3,200	4,790	8,200	8,310	9,030	9,450
MISCELLANEOUS RECEIPTS	5,790	19,210	22,310	1,400	950	6,840	8,160	9,810	10,200	9,770	10,860	10,670
Opium, including Miscellaneous items	59,870	45,730	26,120	21,230	23,120	20,590	15,390	16,630	16,700	12,300	9,060	14,710
Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay	..	..	30,800	42,350	45,500	44,100	52,500	53,200	61,600	47,950	50,050	59,500
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	59,870	45,730	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110	74,210
TOTAL RECEIPTS	11,83,940	12,24,690	10,45,560	7,73,110	9,81,440	12,37,140	11,05,290	10,47,080	10,93,400	11,04,480	12,35,650	13,36,610
DITTO, excluding Opium	11,24,070	11,78,960	9,88,640	7,09,530	9,12,820	11,72,450	10,37,400	9,77,250	10,15,100	10,44,180	11,76,540	12,62,400
CHARGES	2,09,590	2,09,000	60,700	59,560	38,770	36,060	26,720	39,440	40,190	40,530	41,430	41,790
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	9,23,480	9,69,960	9,27,940	6,49,970	8,74,050	11,36,390	10,16,480	9,37,810	9,74,910	10,03,650	11,35,110	12,20,610
DITTO—Opium	59,870	45,730	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110	74,210
TOTAL NET RECEIPTS	9,83,350	10,15,690	9,84,860	7,13,550	9,42,670	12,01,080	10,84,370	10,07,640	10,53,210	10,63,900	11,94,220	12,94,820

in the MADRAS PRESIDENCY, in each official year from 1884-85 to 1908-09

1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	
													MADRAS PRESIDENCY—
													RECEIPTS —
													Spirits—
3,24,900	3,37,640	2,61,920	2,53,370	2,75,240	3,56,511	3,00,898	3,08,632	3,45,935	3,63,706	3,51,322	4,98,153	5,02,957	English
1,35,80,690	1,33,12,970	1,24,04,640	1,20,51,260	1,21,90,800	1,23,20,196	1,40,78,739	1,60,53,339	1,69,94,078	1,72,31,438	1,96,07,945	2,08,11,246	2,31,28,668	Country
1,39,05,590	1,36,51,260	1,26,67,690	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	2,36,31,625	TOTAL*
64,290	62,110	67,620	87,560	58,620	48,730	86,026	1,13,216	97,705	1,50,387	1,31,361	2,39,402	1,79,744	*Beer*
71,620	68,670	1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,18,184	3,87,235	4,42,699	4,75,205	4,90,256	5,32,262	*Drugs other than Opium— Ganja*
68,060	66,450	69,730	60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,054	79,780	MISCELLANEOUS RECEIPTS
3,63,550	3,66,940	3,84,520	3,96,150	4,25,900	3,76,837	3,59,748	4,02,808	4,21,814	4,08,245	4,52,886	5,06,526	4,34,684	*Opium†*
4,22,500	4,04,320	3,69,240	4,35,140	3,57,960	3,83,197	4,24,413	4,39,331	4,36,572	4,39,889	4,61,111	4,46,465	16,815	*Pass fees in account current with Bombay ‡*
..	..	..	..	..	..	..	..	..	..	..	..	5,65,953	*Gain on sale proceeds of Bengal Opium. ‡*
7,86,050	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	*Total Opium Receipts*
1,43,95,610	1,46,19,750	1,36,78,090	1,34,12,767	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,781	1,87,58,129	1,91,13,741	2,05,60,146	2,30,71,102	2,54,46,863	TOTAL RECEIPTS
1,41,09,560	1,38,48,490	1,29,24,330	1,25,81,477	1,28,05,434	1,35,47,495	1,48,30,311	1,68,61,642	1,78,99,743	1,82,65,607	1,96,46,149	2,21,18,111	2,44,23,411	DITTO, excluding Opium
7,07,070	9,89,820	9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,324	18,47,585	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,34,02,490	1,28,58,670	1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	
7,86,050	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	DITTO—Opium
1,41,88,540	1,36,29,930	1,26,85,950	1,24,22,737	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801	1,77,58,301	1,80,93,731	1,95,51,375	2,20,30,778	2,35,93,278	TOTAL NET RECEIPTS
													CITY OF MADRAS — RECEIPTS—
													Spirits—
1,92,850	1,88,500	1,45,220	1,44,870	1,36,240	1,68,322	1,52,923	1,66,791	1,91,350	2,24,134	2,04,451	3,24,177	3,52,284	English
11,20,880	8,76,580	7,77,840	9,76,690	9,61,350	9,93,119	10,96,439	13,10,052	13,31,054	12,59,479	12,25,096	12,82,291	11,49,112	Country
13,13,730	10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
11,180	8,830	5,280	4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957	*Drugs other than Opium— Ganja*
12,610	10,960	13,470	7,640	5,100	8,403	3,937	2,439	3,127	4,277	4,662	4,999	1,901	MISCELLANEOUS RECEIPTS
20,000	11,140	21,210	12,530	23,000	12,273	9,983	9,877	11,043	22,615	23,982	23,214	29,910	*Opium, including Miscellaneous items*
46,900	53,200	54,600	63,700	49,700	93,039	1,14,110	1,10,120	1,20,597	1,30,392	1,33,287	1,21,563	..	*Pass duty, on Opium collected in and remitted from Indore and pass fees in account current with Bombay ‡*
..	..	..	..	..	..	..	..	..	..	..	..	21,426	*Gain on sale proceeds of Bengal Opium. ‡*
66,900	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	*Total Opium Receipts*
14,04,420	11,49,340	10,17,620	12,10,080	11,89,190	12,99,476	14,09,025	16,25,966	16,88,791	16,76,307	16,34,151	17,90,684	15,94,590	TOTAL RECEIPTS
13,37,520	10,84,870	9,41,810	11,38,300	11,16,490	11,94,164	12,84,932	15,05,969	15,57,151	15,23,300	14,71,882	16,45,907	15,43,254	DITTO, excluding Opium
39,820	39,790	42,110	38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
12,97,700	10,45,080	8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	
66,900	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	DITTO—Opium
13,64,600	11,09,420	9,75,510	11,71,280	11,50,750	12,73,398	13,81,522	16,00,850	16,63,889	16,49,543	16,05,346	17,61,365	15,94,456	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department
† Includes Opium Miscellaneous receipts until 1902-03
‡ From 1st April 1908, the source of supply of Opium has been changed from Bombay to Bengal
§ From 1895-96 the figures include some small charges under Opium

No. 14

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1884-85 to 1908-09

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
							a. p.
1884-85	India, General (*a*)	(*b*)	(*b*)	4,92,039	41,850	5,33,880	— 9·13
	Burma (Lower)	1,502	18(*c*)	7,70,310	14,64,420	22,41,700	7 8·39
	Assam	384	1,634	2,63,010	19,36,440	22,00,270	6 5·13
	Bengal	27,247	6,284	60,15,720	40,29,440	1,00,48,950	2 3·04
	United Provinces of Agra and Oudh	12,818	5,842	39,04,567	12,42,872	51,49,847	1 9·08
	Panjab	1,624	2,120	7,97,790	5,63,290	13,61,080	1 0·52
	Bombay Presidency	4,516	2,471	46,71,350	16,10,790	62,82,140	5 3·96
	Central Provinces	9,306	1,875	15,80,870	8,99,560	24,90,280	3 8·34
	Madras Presidency	39,539	1,089	70,12,590	6,65,240	77,37,840	3 5·7
	TOTAL	96,936	21,333	2,55,08,237	1,24,53,902	3,80,45,987	2 7·85
1885-86	India, General	(*b*)	(*b*)	4,93,450	36,010	5,29,510	— 9·06
	Burma (Lower)	1,437	17(*c*)	7,15,560	13,67,520	21,00,910	7 2·59
	Assam	369	1,606	2,74,980	18,98,590	21,73,900	6 4·21
	Bengal	27,015	6,000	56,15,200	39,60,610	95,81,580	2 1·78
	United Provinces of Agra and Oudh	12,451	4,667	43,96,479	13,01,640	57,02,151	1 11·34
	Panjab	1,680	2,120	7,93,750	5,11,950	13,05,700	1 0·01
	Bombay Presidency	5,993	2,513	52,15,920	18,58,500	70,74,420	6 0·03
	Central Provinces	9,254	1,942	15,85,880	9,32,520	25,22,440	3 8·91
	Madras Presidency	36,415	1,062	79,33,070	7,60,140	88,29,920	3 11·58
	TOTAL	94,614	19,927	2,70,24,289	1,26,27,480	3,98,20,531	2 9·43
1886-87	India, General	(*b*)	(*b*)	4,82,440	56,750	5,39,220	— 9·23
	Burma (Lower)	1,406	17(*c*)	8,24,490	16,40,670	24,76,480	8 6·07
	Assam	377	1,538	2,72,780	19,22,430	21,95,510	6 4·97
	Bengal	26,976	5,914	59,76,350	41,37,180	1,01,22,760	2 3·24
	United Provinces of Agra and Oudh	12,512	4,943	42,68,443	13,73,783	56,46,546	1 11·11
	Panjab	1,723	2,320	8,33,230	5,22,040	13,55,270	1 0·47
	Bombay Presidency	4,918	2,556	57,19,830	18,17,560	75,37,390	6 4·74
	Central Provinces	9,619	2,023	16,23,990	9,40,500	25,71,610	3 9·78
	Madras Presidency	43,499	1,163	83,99,460	6,76,320	91,66,470	4 1·39
	TOTAL	1,01,030	20,474	2,84,01,013	1,30,87,233	4,16,11,256	2 10·93
1887-88	India, General	(*b*)	(*b*)	5,99,940	38,730	6,38,670	— 10·93
	Burma (Lower)	1,482	15(*c*)	9,44,590	17,40,780	26,88,200	9 2·79
	Assam	367	1,434	2,45,850	18,56,830	21,02,960	6 1·72
	Bengal	26,320	5,666	64,56,200	43,99,770	1,08,62,030	2 5·23
	United Provinces of Agra and Oudh	12,247	4,962	41,76,411	13,55,361	55,45,111	1 10·7
	Panjab	1,947	3,500	8,76,630	5,18,760	13,95,390	1 0·84
	Bombay Presidency	5,029	2,566	59,59,590	19,97,490	79,57,080	6 9·02
	Central Provinces	9,847	2,014	14,45,900	8,76,700	23,35,290	3 5·58
	Madras Presidency	43,570	1,157	90,72,920	6,52,810	97,39,060	4 4·48
	TOTAL	100,809	21,314	2,97,78,031	1,34,37,231	4,32,63,791	3 0·32
1888-89	India, General	(*b*)	(*b*)	4,75,700	75,490	5,55,860	— 9·51
	Burma	1,622	28(*c*)	11,15,150	18,90,890	30,07,150	10 3·94
	Assam	365	1,356	2,85,450	18,81,710	21,67,540	6 3·99
	Bengal	25,209	5,625	63,88,820	44,96,000	1,08,88,950	2 5·3
	United Provinces of Agra and Oudh	12,495	5,076	41,97,989	14,85,832	57,06,546	1 11·36
	Panjab	1,904	3,639	9,24,880	5,38,505	14,63,385	1 1·46
	Bombay Presidency	5,755	2,615	81,51,010	16,73,160	98,24,170	8 4·03
	Central Provinces	9,702	2,125	15,23,330	8,98,380	24,43,720	3 7·51
	Madras Presidency	44,268	1,172	97,82,700	6,83,870	1,04,78,500	4 8·46
	TOTAL	101,320	21,636	3,28,45,029	1,36,23,837	4,65,35,821	3 3·07
1889-90	India, General	(*b*)	(*b*)	5,67,080	77,860	6,50,680	— 11·13
	Burma	1,641	36(*c*)	20,96,750	20,46,030	41,52,790	8 8·84
	Assam	367	1,356	3,21,180	19,95,150	23,16,840	6 9·22
	Bengal	24,037	5,396	60,81,030	43,85,960	1,04,73,420	2 4·18
	United Provinces of Agra and Oudh	12,444	5,136	38,71,103	15,22,953	54,15,601	1 10·17
	Panjab	1,977	3,712	10,09,030	5,69,490	15,78,520	1 2·52
	Bombay Presidency	4,772	2,571	81,94,320	17,16,200	99,10,520	8 4·91
	Central Provinces	9,191	2,149	16,06,380	9,20,570	25,52,260	3 9·44
	Madras Presidency	37,138	1,336	1,07,37,290	6,40,220	1,14,02,050	5 1·44
	TOTAL	91,567	21,692	3,44,84,163	1,38,74,433	4,84,52,681	3 4·68
1890-91	India, General	(*b*)	(*b*)	5,47,610	95,000	6,47,530	— 11·08
	Burma	1,666	36(*c*)	19,87,300	21,40,600	41,34,350	8 8·37
	Assam	306	1,261	3,85,460	20,91,140	24,77,310	7 2·85
	Bengal	22,764	4,979	59,76,150	44,78,100	1,04,60,920	2 4·15
	United Provinces of Agra and Oudh	12,221	5,069	36,25,061	41,65,495	51,04,916	1 8·9
	Panjab	1,936	3,738	11,29,850	6,16,340	17,46,190	1 4·07
	Bombay Presidency	4,728	2,552	83,91,930	15,90,410	99,82,340	8 5·64
	Central Provinces	8,376	2,154	17,05,300	9,35,610	26,62,500	3 11·4
	Madras Presidency	32,418	1,323	1,12,38,400	7,28,170	1,19,96,680	5 4·65
	TOTAL	84,415	21,112	3,49,87,061	1,41,40,865	4,92,12,736	3 5·32

(*a*) See note at foot of table No. 4 (*b*) No information (*c*) Opium shops only

No. 14—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1884-85 to 1908-09—continued

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
							a. *p*
1891-92	India, General (*a*)	(*b*)	(*b*)	6,10,870	82,380	6,98,170	— 11·94
	Burma	1,642	37(*c*)	22,28,710	20,18,130	42,48,280	8 11·25
	Assam	289	1,254	3,96,070	22,06,580	26,03,280	7 7·26
	Bengal	23,112	4,979	65,30,780	45,91,060	1,11,29,810	2 5·95
	United Provinces of Agra and Oudh	12,118	4,888	37,55,307	14,92,608	52,55,845	1 9·52
	Panjab	1,779	3,482	11,73,400	6,20,195	17,93,595	1 4·5
	Bombay Presidency	4,770	2,495	86,73,570	15,80,900	1,02,54,470	8 8·41
	Central Provinces	7,951	2,095	17,86,950	9,66,010	27,74,180	4 1·39
	Madras Presidency	31,802	1,294	1,13,22,770	7,78,030	1,21,39,640	5 5·42
	TOTAL	83,463	20,524	3,64,78,427	1,43,35,893	5,08,97,270	3 6·73
1892-93	India, General	(*b*)	(*b*)	6,22,540	90,180	7,18,360	1 0·29
	Burma	1,630	36(*c*)	25,06,640	22,39,400	47,47,370	9 11·85
	Assam	280	1,154	4,09,960	21,76,690	25,87,280	7 6·7
	Bengal	22,124	5,072	69,43,140	46,47,060	1,16,00,610	2 7·22
	United Provinces of Agra and Oudh	11,832	4,946	40,52,502	15,28,983	55,88,977	1 10·88
	Panjab	1,630	3,401	11,71,270	6,49,420	18,20,690	1 4·7
	Bombay Presidency	4,257	2,413	88,34,120	14,22,830	1,02,56,950	8 8·43
	Central Provinces	7,900	2,076	17,42,250	9,92,890	27,56,060	4 1·07
	Madras Presidency	31,146	1,250	1,12,89,930	7,85,780	1,21,11,550	5 5·26
	TOTAL	80,799	20,348	3,75,72,352	1,45,33,232	5,21,87,847	3 7·81
1893-94	India, General	(*b*)	(*b*)	4,48,163	65,104	5,18,967	— 8·88
	Burma	1,528	41(*c*)	21,31,300	18,43,660	39,77,130	8 4·4
	Assam	276	1,151	4,32,500	22,92,270	27,25,300	7 11·54
	Bengal	23,211	5,248	72,84,820	48,41,360	1,21,37,860	2 8·66
	United Provinces of Agra and Oudh	12,151	4,781	43,13,218	15,39,077	58,54,168	1 11·96
	Panjab	1,631	3,425	12,57,880	7,10,520	19,68,400	1 6·15
	Bombay Presidency	4,262	2,366	92,73,310	14,44,350	1,07,17,660	9 1·13
	Central Provinces	7,926	1,866	17,40,520	10,29,380	27,93,650	4 1·74
	Madras Presidency	30,779	1,335	1,20,11,390	8,23,080	1,28,74,660	5 9·38
	TOTAL	81,764	20,213	3,88,93,101	1,45,88,801	5,35,67,795	3 8·97
1894-95	India, General	(*b*)	(*b*)	5,06,133	56,681	5,68,564	— 9·87
	Burma	1,542	40(*c*)	19,73,570	17,59,890	37,35,050	7 10·29
	Assam	287	1,088	4,63,600	22,32,090	26,96,240	7 10·52
	Bengal	23,809	5,182	76,56,440	48,98,930	1,25,67,840	2 9·82
	United Provinces of Agra and Oudh	10,974	4,746	40,72,224	15,62,525	56,36,653	1 11·1
	Panjab	1,620	3,454	13,52,900	7,01,030	20,53,930	1 6·9
	Bombay Presidency	4,222	2,388	95,19,670	14,89,640	1,10,09,310	9 4·1
	Central Provinces	7,239	1,874	17,36,260	10,13,060	27,75,640	4 1·42
	Madras Presidency	30,828	1,355	1,28,14,010	8,12,170	1,36,71,530	6 1·67
	TOTAL	80,521	20,127	4,00,94,807	1,45,26,016	5,47,14,757	3 9·94
1895-96	India, General	(*b*)	(*b*)	5,15,685	60,629	5,82,194	— 9·96
	Burma	2,313	42(*c*)	20,18,920	18,19,880	38,44,660	8 1·06
	Assam	283	1,108	5,26,030	22,52,540	27,79,180	8 1·43
	Bengal	26,870	5,124	81,31,020	52,32,830	1,33,77,690	3 —
	United Provinces of Agra and Oudh	10,888	4,740	37,75,037	14,65,510	52,43,019	1 9·46
	Panjab	1,615	3,446	14,30,820	7,07,945	21,38,765	1 7·68
	Bombay Presidency	4,223	2,385	1,00,40,240	16,81,730	1,17,21,970	9 11·35
	Central Provinces	7,149	2,770	15,17,550	9,20,790	24,63,760	3 7·86
	Madras Presidency	30,467	1,308	1,34,70,630	8,57,210	1,43,85,370	6 5·52
	TOTAL	83,808	20,923	4,14,25,932	1,49,99,064	5,65,36,608	3 11·46
1896-97	India, General	(*b*)	(*b*)	5,02,860	65,437	5,74,177	— 9·82
	Burma	1,537	54(*c*)	20,67,960	21,27,030	42,20,970	8 10·56
	Assam	294	1,080	5,79,160	22,03,210	27,83,220	8 1·57
	Bengal	28,350	4,744	82,48,940	51,43,770	1,34,10,570	3 0·09
	United Provinces of Agra and Oudh	10,765	4,699	29,02,724	13,33,759	42,37,872	1 5·34
	Panjab	1,633	3,020	14,19,180	7,71,350	21,92,570	1 8·17
	Bombay Presidency	4,233	2,370	94,51,970	15,44,530	1,09,96,500	9 3·96
	Central Provinces	7,272	2,433	13,51,940	7,39,560	21,11,260	3 1·59
	Madras Presidency	29,300	1,462	1,39,69,880	8,57,670	1,48,95,610	6 8·27
	TOTAL	83,385	19,862	4,04,94,614	1,47,86,316	5,54,22,749	3 10·53
1897-98	India, General	(*b*)	(*b*)	4,54,519	67,141	5,27,540	— 9·03
	Burma	1,490	56(*c*)	21,21,150	20,33,910	42,15,790	8 10·43
	Assam	291	1,034	5,74,170	21,93,050	27,67,960	8 1·03
	Bengal	27,856	4,757	76,73,260	50,61,550	1,27,48,050	2 10·3
	United Provinces of Agra and Oudh	10,780	4,721	34,99,543	14,86,265	49,88,598	1 8·42
	Panjab	1,675	2,967	15,32,170	8,12,980	23,46,900	1 9·6
	Bombay Presidency	4,230	2,343	93,50,430	15,99,390	1,09,49,820	9 3·5
	Central Provinces	6,869	2,401	10,59,380	6,64,100	17,43,030	2 7·03
	Madras Presidency	28,233	1,364	1,37,13,370	8,39,930	1,46,19,750	6 6·78
	TOTAL	81,424	19,643	3,99,77,992	1,47,58,316	5,49,07,438	3 10·1

(*a*) See note at foot of table No. 4. (*b*) No information (*c*) Opium shops only

EXCISE

No. 14—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPT (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1884-85 to 1908-09—continued

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population*
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
							a. p.
1898-99	India, General	(a)	(a)	4,94,087	63,424	5,63,981	— 9·65
	Burma	1,519	67(b)	24,26,720	21,24,770	46,14,800	9 8·5
	Assam	289	1,037	6,56,970	22,26,330	28,83,860	8 5·1
	Bengal	28,996	4,761	82,00,180	52,11,950	1,34,27,270	3 0·13
	United Provinces of Agra and Oudh	10,791	4,783	44,32,971	16,82,275	61,17,938	2 1·04
	Panjab	1,541	2,822	17,12,500	8,82,750	25,98,170	1 11·91
	Bombay Presidency	4,224	2,335	98,90,130	15,50,140	1,14,40,270	9 8·48
	Central Provinces	6,815	2,471	12,24,690	7,00,800	19,46,510	2 10·65
	Madras Presidency	28,148	1,390	1,27,35,310	8,73,050	1,36,78,090	6 1·71
	TOTAL	82,323	19,666	4,17,73,558	1,53,15,489	5,72,69,989	4 0·08
1899-1900	India, General	(a)	(a)	4,93,605	60,287	5,60,973	— 11·42
	Burma	1,533	68(b)	26,13,040	22,82,990	49,39,880	8 6·51
	Assam	296	1,023	6,90,479	21,71,989	28,63,377	7 10·1
	Bengal	28,702	4,751	87,00,520	52,44,970	1,39,65,950	2 11·87
	United Provinces of Agra and Oudh	10,485	4,745	47,12,684	18,64,104	65,78,802	2 2·52
	Panjab	1,535	2,849	16,95,772	8,97,132	25,94,369	2 0·5
	Bombay Presidency	4,104	2,328	91,47,401	14,88,900	1,06,36,301	9 2·29
	Central Provinces	6,809	2,445	12,42,658	7,22,227	19,87,781	3 2·64
	Madras Presidency	28,653	1,557	1,23,43,867	10,08,650	1,34,12,767	5 7·4
	TOTAL	82,117	19,766	4,16,40,026	1,57,41,249	5,75,40,200	3 10·81
1900-01	India, General	(a)	(a)	10,25,717	72,622	11,04,285	1 10·27
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,888	9 2·61
	Assam	289	1,056	7,20,870	22,11,666	29,33,390	8 0·41
	Bengal	29,386	4,785	99,19,212	56,11,245	1,46,48,409	3 1·63
	United Provinces of Agra and Oudh	10,452	4,774	50,31,534	20,20,557	70,54,264	2 4·4
	Panjab	1,549	2,837	16,69,539	9,30,697	26,01,132	2 0·57
	Bombay Presidency	4,116	2,302	88,97,190	12,52,058	1,01,49,248	8 9·24
	Central Provinces	6,786	2,462	10,88,144	6,81,269	17,88,466	2 10·77
	Madras Presidency	28,476	1,629	1,25,27,574	9,99,690	1,35,89,294	5 8·3
	TOTAL	83,202	19,929	4,28,07,419	1,62,31,020	5,91,98,376	4 0·14
1901-02	India, General	(a)	(a)	8,73,134	76,703	9,55,852	1 7·28
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494	9 4·57
	Assam	293	1,072	7,26,685	21,05,764	28,33,034	7 9·11
	Bengal	30,646	4,925	91,88,467	58,18,813	1,50,25,317	3 2·59
	United Provinces of Agra and Oudh	10,458	4,828	58,49,587	21,16,424	79,68,832	2 8·08
	Panjab	1,430	2,706	16,29,324	8,74,475	25,04,599	1 11·65
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898	1 4·25
	Bombay Presidency	4,149	2,181	93,25,737	12,11,357	1,05,37,094	9 1·26
	Central Provinces	6,810	2,470	12,49,877	6,77,578	19,51,197	3 1·93
	Madras Presidency	29,064	1,732	1,32,27,845	10,15,459	1,43,07,529	5 11·89
	TOTAL	84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846	4 2·16
1902-03	India, General	(a)	(a)	9,76,038	92,025	10,74,056	1 9·66
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960	9 11·62
	Assam	293	1,061	7,19,764	21,99,482	29,19,938	7 11·97
	Bengal	32,022	5,369	97,39,728	60,32,784	1,57,87,729	3 4·55
	United Provinces of Agra and Oudh	10,519	4,950	64,11,551	23,38,299	87,52,172	2 11·25
	Panjab	1,451	2,711	17,49,999	9,24,669	26,75,239	2 1·26
	North-West Frontier Province	80	172	1,14,111	78,482	1,92,682	1 5·41
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884	9 4·54
	Central Provinces	7,246	2,705	14,74,251	7,59,297	22,55,822	3 7·85
	Madras Presidency	29,105	1,748	1,44,66,479	10,83,751	1,56,14,472	6 6·46
	TOTAL	86,757	20,984	4,82,24,975	1,75,03,372	6,58,89,954	4 5·6
1903-04	India, General	(a)	(a)	10,85,260	80,481	11,70,906	1 11·61
	Burma	1,994	174(b)	33,91,638	40,18,679	74,64,332	12 10·83
	Assam	290	1,050	7,29,926	22,93,432	30,24,391	8 3·4
	Bengal	33,792	5,434	1,02,10,139	60,47,110	1,62,96,470	3 5·86
	United Provinces of Agra and Oudh	10,586	5,141	70,72,036	26,59,479	97,33,689	3 3·19
	Panjab	1,446	2,732	18,57,453	9,41,828	28,00,404	2 2·45
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036	1 6·43
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364	10 4·48
	Central Provinces and Berar	9,708	3,285	32,57,294	12,92,755	45,54,629	5 9·24
	Madras Presidency	29,210	1,814	1,64,76,759	11,55,323	1,77,03,781	7 4·96
	TOTAL	91,323	22,051	5,47,88,760	1,99,21,309	7,49,57,002	5 0·25
1904-05	India, General	(a)	(a)	11,31,513	94,005	12,31,241	2 0·83
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670	12 7·97
	Assam	282	1,042	7,09,175	23,43,938	30,54,075	8 4·38
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334	3 0·47
	United Provinces of Agra and Oudh	10,644	4,977	74,92,163	27,30,241	1,02,25,965	3 5·16
	Panjab	1,481	2,636	22,04,542	9,45,888	31,50,820	2 5·81
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,897	1 5·42
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682	12 0·82
	Central Provinces and Berar	9,195	3,303	41,35,667	14,82,670	56,22,237	7 1·46
	Madras Presidency	29,569	1,842	1,74,39,722	12,45,621	1,87,58,129	7 10·26
	TOTAL	91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150	5 2·44

* For 1897-98 and 1898-99 according to the census of 1891; for the year 1899-1900 and subsequent years on the census of 1901

(a) No information (b) Opium shops only

No. 14—*concluded*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1884-85 to 1908-09—concluded

	PROVINCES	Number of Shops		Receipts		Total, including miscellaneous receipts	Incidence of taxation per head of population according to the census of 1901
		Liquors	Drugs	Liquors	Drugs		
							a. p.
1905–06	India, General	(a)	(a)	10,84,012	1,07,256	11,96,915	2 0·14
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926	14 4·26
	Eastern Bengal and Assam	6,494	2,517	19,26,280	42,63,854	62,07,667	3 3·07
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436	4 9·98
	United Provinces of Agra and Oudh	10,800	4,988	71,85,780	27,87,060	99,75,741	3 4·16
	Panjab	1,462	2,349	24,98,591	10,65,462	35,64,693	2 9·66
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197	1 7·08
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667	12 3·95
	Central Provinces and Berar	7,821	3,084	54,98,359	16,75,472	71,79,441	9 6·95
	Madras Presidency	30,859	1,951	1,77,45,531	12,90,833	1,91,13,741	8 0·05
	TOTAL	91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424	5 8·59
1906–07	India, General	(a)	(a)	10,37,076	98,213	11,91,311	2 0·03
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	13 3·06
	Eastern Bengal and Assam	6,456	2,481	20,54,226	43,03,509	63,73,487	3 4·12
	Bengal	27,979	4,107	1,08,93,597	51,63,996	1,60,79,779	5 0·87
	United Provinces of Agra and Oudh	10,055	4,920	63,77,277	28,26,236	92,11,374	3 1·09
	Panjab	1,476	2,280	27,25,238	12,64,010	39,89,988	3 1·66
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,796	1 9·47
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	12 9·84
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	11 1·53
	Madras Presidency	30,398	1,878	1,90,90,628	13,89,202	2,05,60,146	8 7·31
	TOTAL	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,697	5 11·15
1907–08	India, General	(a)	(a)	11,77,130	1,15,312	12,98,383	1 4·65
	Burma	1,576	439(b)	36,73,163	41,41,576	78,57,315	13 7·04
	Eastern Bengal and Assam	6,705	2,273	22,30,047	45,52,211	67,98,748	3 6·79
	Bengal	26,877	4,178	1,16,54,631	53,99,870	1,70,78,073	5 4·65
	United Provinces of Agra and Oudh	9,334	4,913	62,26,538	27,04,097	89,34,546	2 11·97
	Panjab	1,138	1,689	28,86,625	13,31,010	42,18,285	3 0·07
	North-West Frontier Province	61	178	1,14,759	1,44,908	2,59,700	1 11·46
	Bombay Presidency	4,830	2,502	1,43,26,961	19,80,156	1,63,86,607	14 1·92
	Central Provinces and Berar	5,987	2,217	55,35,455	22,22,808	77,77,955	10 4·53
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	9 7·93
	TOTAL	86,758	20,244	6,93,74,110	2,40,35,195	9,36,80,714	6 0·98
1908–09	India, General	(a)	(a)	14,29,342	1,09,124	15,40,817	1 7·76
	Burma	1,568	457(b)	39,52,291	37,17,353	77,21,654	13 4·23
	Eastern Bengal and Assam	7,059	2,012	23,69,532	46,47,459	70,34,031	3 8·27
	Bengal	16,602	4,236	1,13,10,415	56,67,976	1,70,00,787	5 4·35
	United Provinces of Agra and Oudh	8,485	4,875	57,47,273	28,09,834	85,59,885	2 10·46
	Panjab	1,101	1,642	32,50,119	15,09,023	47,59,899	3 8·95
	North-West Frontier Province	59	173	1,25,637	1,60,795	2,86,547	2 1·88
	Bombay Presidency	4,699	2,533	1,44,69,671	22,60,413	1,68,50,079	14 6·75
	Central Provinces and Berar	5,178	2,189	47,70,092	18,26,927	66,15,662	8 9·92
	Madras Presidency	28,599	1,888	2,38,11,369	15,49,714	2,54,40,863	10 7·84
	TOTAL	73,350	20,005	7,12,35,741	2,42,58,618	9,58,10,224	6 3·3

(a) No information

(b) Opium shops only

PROVINCIAL RATES

[TABLE I, PAGE 141]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This section gives details of Provincial Rates, which, till 1907-08, included, amongst others, (1) District Local Fund cess, (2) Provincial cesses for expenditure on roads, schools, famine assurances, canals, etc., and (3) cess for village services and *patwaris*. But from 1908-09 onwards the only cess of any importance which is brought into the general accounts is the Public Works cess in Bengal and the Districts of Eastern Bengal. The only other large item included in the total is the amount which the Government of the United Provinces appropriates from local rates for the payment of rural Police in Agra. With a few petty exceptions, all the other rates and cesses named below which formerly appeared under this head are now credited to local funds, having been excluded from the general estimates and accounts of the Empire. The total receipts are now less than one per cent of the total Indian revenue.

The District Local Fund cesses on land were imposed in most provinces in 1870 and 1871. They are in most instances collected jointly with the land revenue and rise or fall with it.

Provincial cesses for expenditure on roads, schools, etc., are mostly levied in Bengal and Eastern Bengal and Assam and the United Provinces of Agra and Oudh.

The so-called famine cesses levied in the United Provinces, the Panjab, and the Central Provinces were remitted during 1905-06, and the remissions were partly compensated for by enhanced receipts in Bengal and Eastern Bengal and Assam.

During 1906-07 the *patwari* cess in the United Provinces, the Panjab, Ajmer, the Central Provinces, and the Sambalpur district of Bengal was repealed, and the *ryotwari* village service cess in Madras, the village service cess in Coorg, and the zamindari dâk cess in Bengal and Eastern Bengal were abolished.

In 1907-08 the proprietary estates village service cess was extended to Madras.

The expenditure in 1908-09 on account of establishment and other charges was nearly R66,000 and was incurred in Bengal and Eastern Bengal and Assam.

PROVINCIAL RATES

No. 1

STATEMENT shewing the REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE in each official year 1904-05 to 1908-09

		District Local Fund cesses‡	Cess on land for railways	Provincial cesses for expenditure on roads, schools, famine assurances, canals, etc.	District Post cesses	Cess for village services and patwaris	Other cesses	Total revenue	Expenditure, establishment and other charges
India, General *	1904–05	23,049	..	..	..	62,697	39,360	1,25,106	..
	1905–06	10,566	..	..	..	41,703	37,405	89,674	..
	1906–07	24,995	..	..	..	..	36,727	61,722	..
	1907–08	22,025	..	..	..	..	40,048	62,073	..
	1908–09	..	..	31,652	..	..	21,042	52,694	..
Central Provinces and Berar	1904–05	8,96,639	..	1,92,737	48,102	8,58,485	..	19,95,963	..
	1905–06	8,78,978	..	5,815	46,738	8,16,200	..	17,47,731	..
	1906–07	9,39,804	..	..	..	2,99,175	..	12,38,979	..
	1907–08	8,93,270	..	..	..	3,13,901	..	12,07,171	..
	1908–09	..	..	..	..	..	..	..	..
Burma	1904–05	17,72,003	..	..	..	..	..	17,72,003	59,983
	1905–06	18,30,513	..	..	..	..	..	18,30,513	74,019
	1906–07	19,07,927	..	..	..	..	..	19,07,927	74,654
	1907–08	21,33,989	..	..	..	..	..	21,33,989	91,888
	1908–09	..	..	..	..	..	..	..	..
Eastern Bengal and Assam	1904–05	6,92,564	..	..	..	..	..	6,92,564	3,183
	1905–06†	14,91,724	..	8,05,717	55,010	..	24,412	23,76,863	59,306
	1906–07	22,99,403	..	15,61,194	..	..	50,829	39,11,426	98,050
	1907–08	23,53,135	..	16,37,321	..	..	61,770	40,52,226	1,14,413
	1908–09	..	..	16,05,632	..	..	60,664	16,66,296	24,332
Bengal	1904–05	50,43,335	..	50,38,696	3,62,245	..	1,65,268	1,06,09,544	4,29,575
	1905–06†	42,92,407	..	42,93,216	3,08,393	8,547	1,42,086	90,44,649	3,76,910
	1906–07	34,95,897	..	34,91,470	..	..	1,26,776	71,14,143	2,63,056
	1907–08	36,40,658	..	36,18,453	..	..	1,59,985	74,19,096	2,34,393
	1908–09	..	..	36,60,066	..	..	1,50,820	38,10,886	41,429
United Provinces of Agra and Oudh	1904–05	57,39,431	..	13,16,337	..	25,41,651	9,64,074	1,05,61,493	442
	1905–06	57,87,570	..	..	..	25,38,378	12,01,565	95,27,513	..
	1906–07	57,46,391	..	..	..	..	11,37,980	68,84,371	..
	1907–08	57,35,267	..	..	..	..	10,63,800	67,99,037	..
	1908–09	..	..	22,21,809	..	..	2,06,031	24,27,840	..
Panjab	1904–05	25,41,733	..	6,35,568	..	15,41,059	17,016	47,35,376	..
	1905–06	22,97,161	..	5,74,214	..	14,02,625	16,158	42,90,158	..
	1906–07	26,08,834	..	15,651	..	61,146	17,632	27,03,263	..
	1907–08	25,04,269	..	3,373	..	21,312	16,103	25,45,057	..
	1908–09	..	..	3,565	..	7,986	25,580	37,131	..
North-West Frontier Province	1904–05	1,76,970	..	46,320	8,007	1,35,149	4,913	3,71,359	..
	1905–06	1,71,128	..	3,022	7,705	1,41,567	2,489	3,25,911	..
	1906–07	1,96,592	..	20	..	7,454	17,592	2,21,658	142
	1907–08	2,17,999	..	82	..	586	1,714	2,20,381	..
	1908–09	..	..	..	..	..	9,074	9,074	..
Madras	1904–05	56,53,683	5,08,564	..	..	24,26,047	31,020	86,19,314	..
	1905–06	69,32,200	..	..	..	26,23,464	31,095	95,86,759	..
	1906–07	68,16,819	..	..	..	1,06,036	31,796	69,54,651	..
	1907–08	70,80,953	..	..	..	3,21,964	34,162	74,37,079	..
	1908–09	..	..	..	..	..	..	..	..
Bombay	1904–05	23,83,209	..	..	..	5,01,288	..	28,84,497	56,430
	1905–06	26,43,565	..	..	..	5,07,420	..	31,50,985	47,933
	1906–07	32,10,512	..	..	..	..	..	32,10,512	46,792
	1907–08	31,14,051	..	..	..	..	..	31,14,051	49,433
	1908–09	..	..	..	..	..	..	..	..
TOTAL	1904–05	2,49,22,616	5,08,564	72,29,658	4,18,354	80,66,376	12,21,651	4,23,67,219	5,49,613
	1905–06	2,63,35,812	..	56,81,984	4,17,846	80,79,904	14,55,210	4,19,70,756	5,58,168
	1906–07	2,72,47,174	..	50,68,335	..	4,73,811	14,19,332	3,42,08,652	4,82,694
	1907–08	2,76,95,586	..	52,59,229	..	6,57,763	13,77,582	3,49,90,160	4,99,127
	1908–09	..	..	75,22,724	..	7,986	4,73,211	80,03,921	65,761

* Includes Ajmer-Merwara, Coorg, and the Central India Agency

† Variations in the figures are due to the territorial changes in 1905

‡ The amount credited to this head as been excluded from the general finance with effect from 1908-09. The total receipts under this head for 1908-09 amounted to R2,37,33,578

CUSTOMS REVENUE

[TABLES 1 TO 5, PAGES 144 TO 154]

(Compiled from Official returns and the customs circulars published by the Government of India)

The first two tables of the series state the amount of duty collected each year, and the others state the rate of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year. For the rates for earlier years, the 1st issue may be referred to.

Import duties.—From 1859 to 1864 the general rate of import duty was 10 per cent, this heavy rate having been imposed as one of the means of redressing the financial position which had been seriously affected by the mutiny of 1857. The rate was found to be so high as to operate in restriction of consumption, and in 1864 it was reduced to 7½ per cent. That rate was allowed to remain until 1875 when it was reduced to 5 per cent. In 1882 the import duties were repealed, the only articles left on the tariff schedule being liquors, arms, opium (the latter giving a nominal revenue, as the duty is meant to be prohibitory), and salt. The last-named article appears at the foot of the first table, but the collections are not included in the total of the Customs revenue, as the entire revenue from imported and Indian salt is credited in the public accounts to a separate head (Salt) and is dealt with in another section of this part.

Between 1882 and 1894 the following changes were made in the tariff; the duty on liquors was increased in 1887 and again in 1890, and the duty on salt was increased in 1888; a duty was imposed on petroleum in 1888, and on dry and wet salt-fish imported into Burma from any place beyond the limits of British India in 1893.

In March 1894 the tariff was re-established much as it had stood in 1875: imports generally were subjected to duty at the rate of 5 per cent, but the duty on most classes of iron and steel was fixed at 1 per cent, and a few articles remained exempt from duty, the most important being food-grains, machinery, railway material, coal, and cotton yarn and manufactured goods.

In December 1894 cotton yarn of a certain fineness and cotton manufactures containing such yarn were made dutiable at the general rate of import duty (5 per cent), but a further change was made in February 1896, when cotton yarn and cotton sewing thread were exempted from duty, and the rate of duty on all other cotton goods irrespective of fineness was reduced to 3½ per cent. The imposition of a duty on imported cotton goods was accompanied by the imposition of an equivalent excise duty on cotton goods woven in the Indian mills.

In 1896 the exemption of machinery was restricted to machinery required for certain specified industries, and from time to time additions were made to the list of industries. In 1899 the restriction was removed and all machinery was exempted without reference to the industry for which it was required. In the same year sugar imported from countries which grant bounties on export was charged with an additional duty equivalent to the bounties, and in June 1902 an amendment of the Tariff Act, VIII of 1902, authorised special duties being imposed on sugar produced in countries where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on the home product exceeds 6 fr. per 100 kilos for refined sugar and 5 fr. 50 centimes for other sugar, the duty being limited to half such excess. Such special duties were imposed from time to time by notifications on sugar produced in Austria-Hungary, Germany, France, Denmark, the Argentine Republic, and Russia. Section 8-B of the Act, in pursuance of which these special duties were imposed, expired on the 31st August 1903, but an amending Act, passed on the 28th August 1903, authorised the continuance, until the 31st March 1904, of the duties which had been imposed under that section. By a further Act passed on the 25th March 1904, the same section was revived and continued in force with effect from the 1st April 1904. The additional and special duties were however remitted by notification in respect of sugar produced after the 31st August 1903, in countries which were parties to the Brussels Sugar Convention of 1902. These countries are Belgium, Germany, France, the Netherlands, Austria-Hungary, and Italy. The duties have also been remitted in respect of sugar produced in Russia with effect from 1st September 1908. Special duties are however still chargeable on sugar imported from Denmark and the Argentine Republic.

By Act I of 1906 the rates of import duty on ordinary spirits were raised from R6 to R7 per imperial gallon, on liqueurs from R6 to R10, and on perfumed spirits from R8 to R11.

By Act II of 1908 the rate of duty on ale, beer, porter, cider, and other fermented liquors was raised from one anna to two annas per imperial gallon.

Export duties.—The general rate of export duty from 1859 to 1867 was 3 per cent. Many articles were subject to taxation in 1859, but the list was gradually reduced until, in 1867, it consisted of cotton manufactures, indigo, rice, wheat, and other grains, tanned and dressed hides and skins, lac, oils, seeds, spices, and shawls. The list was then further gradually reduced, until finally rice alone remained in 1882, this being the only dutiable export at present, besides rice-flour, which has been subject to duty since August 1893.

A customs duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has also been levied, from the 1st April 1903, on all tea produced in India and exported from any customs port to any other

CUSTOMS REVENUE—*continued*

beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess have been :

	R
1903-04	2,86,915
1904-05	3,04,317
1905-06	3,20,353
1906-07	3,17,554
1907-08	3,02,833
1908-09	3,17,058

Customs revenue.—The revenue from the import and export duties in the three quinquennial periods ending 1896-97, 1901-02, and 1906-07, and in the years 1907-08 and 1908-09 is stated below (in rupees). The great expansion of the export duties in the three years 1902-03 to 1904-05 is due to the large rice crops in Burma, of which an unusually large proportion was exported to foreign countries, owing to the good harvests in India and consequent smaller demand for Burmese rice.

	Total		Annual average	
	Imports	Exports	Imports	Exports
Five years ending 1896-97	12,28,57,663	3,98,69,436	2,45,71,533	79,73,887
„ „ „ 1901-02	19,56,96,130	4,36,16,691	3,91,39,226	87,23,338
„ „ „ 1906-07	23,87,14,498	5,98,66,824	4,77,42,882	1,19,73,365
In the year 1907-08	....	....	6,03,39,110	1,02,33,679
„ 1908-09	....	....	5,98,08,418	81,80,561

The amounts of import and export duties shewn in these tables differ slightly from those in the Finance and Revenue Accounts, on account of final adjustment, difference of classification, and rounding of fractions of a rupee.

CUSTOMS REVENUE

No. 1

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, in each official year from 1903-04 to 1908-09

ARTICLES	*Average 5 years, ending* 1891-92	*Average 5 years, ending* 1896-97	*Average 5 years, ending* 1901-02	1903–04	1904–05	1905–06	1906–07	*Average 5 years, ending* 1906-07	1907–08	1908–09
Apparel, including haberdashery and millinery	..	7,39,998	6,92,996	9,18,753	10,26,137	10,39,580	9,31,560	9,45,119	11,16,164	10,49,334
Arms, ammunition, and military stores	2,64,208	3,37,954	3,30,930	3,49,227	4,16,978	4,10,421	4,45,734	3,95,892	5,55,085	5,21,749
Chemical products and preparations	..	2,52,844	2,93,360	3,42,890	3,66,009	3,67,053	3,94,573	3,58,332	4,69,420	4,41,225
Cotton manufactures:										
Twist and yarn	..	7,57,286	..	..	..	..	..	..	..	..
Piece goods—										
grey (unbleached)	..	43,17,238	47,83,410	45,74,785	56,46,824	64,92,338	64,10,439	56,88,045	66,97,608	52,20,078
white (bleached)	..	16,64,484	20,60,200	21,56,913	28,72,855	29,36,490	25,73,117	24,62,377	40,77,896	27,12,401
coloured, printed, or dyed	..	16,20,607	20,09,514	27,91,707	31,64,621	33,19,833	33,48,458	29,84,737	38,04,353	33,13,966
Other goods	..	1,78,319	2,24,495	3,58,736	4,35,662	5,40,302	5,81,492	4,38,518	6,09,082	5,65,921
Total of cotton manufactures	..	82,85,506	90,77,619	98,82,141	1,21,69,962	1,32,88,963	1,29,13,506	1,15,73,677	1,51,88,939	1,18,12,366
Drugs, medicines, and narcotics	3,040	2,10,510	4,06,775	5,50,428	5,77,425	6,05,228	6,38,998	5,74,556	8,09,045	7,09,365
Dyeing and tanning materials	..	3,54,075	3,91,427	4,92,320	4,50,288	4,79,594	4,93,015	4,66,763	5,70,253	5,43,082
Glass and glassware	..	3,46,844	3,67,357	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Hardware and cutlery	..	7,51,948	8,30,302	11,72,396	12,20,000	12,49,752	15,42,210	12,44,235	17,93,308	16,40,351
Liquors—										
Ale, beer, and porter	1,63,613	1,80,141	2,02,150	2,53,663	2,87,802	3,11,594	3,07,973	2,79,976	3,84,069	5,25,772
Cider and other fermented liquors	1,777	1,716	1,247	367	607	562	943	570	848	1,756
Spirit, including liqueurs—										
From foreign ports	50,32,268	56,71,614	63,52,710	75,14,152	76,57,206	90,31,256	77,97,761	77,92,713	92,65,852	95,26,857
„ Indian ports	16,035	11,105	6,741	2,693	1,519	442	9	1,120	1	24
Wines	4,37,962	4,13,540	3,66,302	3,80,353	3,73,963	3,96,629	3,83,571	3,85,016	3,99,539	3,96,698
Total of liquors	56,51,655	62,78,116	69,29,150	81,51,228	83,21,097	97,40,483	84,90,257	84,59,395	1,00,50,309	1,04,51,107
Metals—										
Copper	..	3,98,242	2,30,145	6,24,039	4,89,059	3,01,725	2,36,118	4,42,953	5,34,713	6,21,187
Iron and steel	..	3,56,055	4,22,428	7,06,153	7,06,357	7,27,195	8,14,554	7,00,624	10,46,999	10,32,494
Silver	..	34,37,677	28,07,498	40,27,356	41,11,977	29,33,850	40,79,319	38,18,617	51,70,203	63,64,181
Tin	..	1,60,315	96,084	1,99,433	2,07,578	1,18,053	1,51,188	1,60,269	2,58,859	2,49,647
Other metals	..	5,31,022	5,01,812	7,16,510	8,40,430	6,81,316	7,08,826	7,47,012	9,30,034	11,61,451
Total of metals	..	48,83,311	40,57,967	62,73,491	63,55,401	47,62,139	59,90,005	58,69,475	79,40,808	94,28,910
Oil—										
Petroleum	12,66,585	31,93,012	49,12,522	43,99,912	45,88,289	36,64,723	37,77,334	42,61,962	44,63,468	53,25,734
Paints and colours	..	1,88,458	2,09,750	2,59,418	2,84,068	2,97,691	3,32,958	2,83,932	3,70,649	3,62,846
Paper	..	2,25,341	2,52,075	3,21,052	3,60,053	3,85,706	4,50,116	3,66,805	5,60,147	5,30,883
Provisions	..	4,97,986	5,25,730	6,15,469	6,33,529	6,86,055	7,41,339	6,50,578	8,58,109	9,57,766
Salted fish, wet or dry	..	1,04,058	1,48,794	1,10,598	1,35,096	1,39,623	1,15,743	1,29,643	1,36,220	1,37,184
Silk, raw and manufactured	..	12,65,431	10,81,093	12,09,492	14,38,006	13,14,752	11,92,983	12,51,615	15,53,361	16,88,623
Spices	..	3,50,803	4,46,755	4,11,734	5,32,358	5,61,455	6,37,860	5,15,930	8,60,313	7,97,783
Stationery	..	1,44,430	1,34,380	1,78,335	1,76,166	1,78,832	1,86,328	1,75,651	1,94,834	1,92,795
Sugar	..	15,19,737	39,37,259	31,61,415	32,70,731	39,93,201	43,82,637	38,69,754	44,76,082	51,56,246
Wood and timber	..	1,23,545	1,21,506	2,55,305	3,29,778	4,82,186	4,11,029	3,34,865	4,27,052	3,85,719
Woollen goods	..	7,84,141	8,53,674	10,80,195	15,39,361	12,10,741	10,23,689	11,12,237	13,89,239	14,69,588
Articles (not specified) imported by post	1,395	87,316	1,79,421	2,78,310	2,89,308	3,82,818	4,05,706	3,31,080	4,18,722	4,99,870
All other articles	..	24,40,924	29,58,409	40,88,561	43,56,053	48,48,974	53,62,996	44,77,386	61,97,583	57,05,932
GRAND TOTAL	?1,86,883	2,45,71,583	3,91,39,251	4,45,02,670	4,88,36,084	5,00,89,920	5,08,58,776	4,77,42,882	6,03,39,110	5,98,08,418
Salt—										
Imported from—										
Foreign ports	2,28,02,951	2,51,77,328	2,47,83,236	2,17,93,357	2,25,43,870	1,76,45,141	1,83,20,306	2,13,95,370	1,30,47,482	1,36,49,886
Indian ports	3,09,936	3,83,414	13,65,963	9,55,873	9,65,968	6,71,558	35,634	7,75,796	25,262	18,281
Total	2,31,12,887	2,55,60,742	2,61,49,199	2,27,49,230	2,35,09,883	1,83,16,699	1,83,55,940	2,21,71,166	1,30,72,744	1,36,68,167

NOTE.—In the Financial Accounts the duty collected on Salt is entered under "Salt," not under "Customs." In this volume it is included in the table of the Indian salt revenue

The figures in tables Nos. 1 and 2 represent the total for each year of the revenue credited month by month in the Customs Houses. They differ slightly from those given in the Finance and Revenue Accounts which shew the result of final adjustments

(a) Included in "All other articles"

No. 2

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, in each official year from 1887-88 to 1908-09

	Rice in the husk	Rice not in the husk	Rice-flour	Total
1887-88	1,11,640	74,53,345	..	75,64,985
1888-89	1,02,181	60,24,545	..	61,26,726
1889-90	91,359	70,91,462	..	71,82,821
1890-91	1,38,686	90,71,709	..	92,10,395
1891-92	1,22,670	86,69,465	..	87,92,135
Average 5 years	1,13,307	76,62,105	..	77,75,412
1892-93	1,52,136	72,59,809	..	74,11,945
1893-94	1,79,051	64,24,676	1,041	66,04,768
1894-95	1,67,030	88,66,559	1,292	90,34,881
1895-96	1,51,786	91,39,867	589	92,92,242
1896-97	1,36,415	73,88,338	847	75,25,600
Average 5 years	1,57,283	78,15,850	942	79,73,887
1897-98	1,38,028	70,98,495	784	72,37,307
1898-99	1,34,422	99,31,212	874	1,00,66,508
1899-1900	1,21,828	86,12,875	783	87,35,486
1900-01	86,162	84,02,179	1,092	84,89,433
1901-02	90,406	89,96,737	814	90,87,957
Average 5 years	1,14,169	86,08,300	869	87,23,338
1902-03	1,39,152	1,24,64,952	2,520	1,26,06,624
1903-04	1,79,622	1,18,50,335	1,406	1,20,31,363
1904-05	2,43,551	1,29,40,907	1,203	1,31,85,661
1905-06	2,58,966	1,12,50,535	1,756	1,15,11,257
1906-07	2,10,709	1,03,19,582	1,628	1,05,31,919
Average 5 years	2,06,400	1,17,65,262	1,703	1,19,73,365
1907-08	1,68,882	1,00,63,693	1,104	1.02.33.679
1908.09	1,57,219	80,22,019	1,323	81,80,561

No. 3

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1909

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	—	—	—	—	—	—	5 per cent	5 per cent
ANIMALS, living	Free	—	—	—	—	Free	Free	Free
APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see cotton), and boots and shoes (for which see leather); also excluding uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent
ARMS, AMMUNITION, AND MILITARY STORES (*a*)—								
Firearms and parts thereof—	R a	R a	R a	R a	R a	R a	R a	R a
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
5. Springs used for firearms, including gas and air guns and rifles, for each	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
6. Gun-stocks, sights, blocks, and rollers, (*e*) for each	5 0	5 0	5 0	5 0	5 0 (*d*)	5 0	5 0	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 0	2 8	2 8
Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.								
Exception II.—The following are also free, namely: (*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform;								
(*b*) A sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;								
(*c*) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;								
(*d*) Swords forming part of the equipment of native commissioned officers of Her Majesty's Army;								
(*e*) Swords for presentation as army or volunteer prizes;								
(*f*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;								
(*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.								

(*a*) The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within three years imported into any Customs port of British India Bows and arrows Bullets, bird-shot, gun-wads, and wire cartridges (*b*) Bullet-moulds Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps for the instruction of their men Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption Swords imported for presentation as army or volunteer prizes	Notification No. 1864, dated 12th April 1889.
A sword, a revolver, or a pair of pistols when accompanying an officer of Her Majesty's Regular Forces or a commissioned officer of a volunteer corps or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment	Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891
Dynamite, tonite, and detonators (*c*)	Notification No. 2139, dated 30th April 1889
Swords imported as part of the equipment of Native commissioned officers of Her Majesty's Army	Notification No. 302, dated 2nd December 1890.
Swords and revolvers imported into British India, which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police Force under his charge	Notification No. 3521, dated 19th August 1891
Arms, ammunition, and military stores imported with the sanction of the Government of India for Imperial Service Troops of Native States	Notification No. 3028, dated 21st July 1892

(*b*) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894.

(*c*) Dynamite, tonite, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives" under Chemical Products and Preparations.

(*d*) These rates were fixed by the Indian Arms Act, XI of 1878.

(*e*) The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3838, dated 26th June 1903:

Aim reflectors	Reflectors	Sliding bars for sights
Barrel cleaners or pulls-through	Recoil pads or heel pads	Turn screws
,, coolers	Sight covers	Ventometers or wind gauge
Brushes, jags, mops	Sights for guns or rifles	Verniers or sight elevators
Cleaning rods		

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1909—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
ARMS, AMMUNITION, AND MILITARY STORES—*continued*								
Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles mentioned in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.								
Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.								
Gunpowder, all sorts	10 per cent	—	—	—	—	10 per cent	10 per cent	10 per cent
All other sorts of arms, ammunition, and military stores								
ART, WORKS OF, except (i) statuary and pictures intended to be put up for the public benefit in a public place, which are free, and (ii) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not (*a*)	Free	—	—	—	—	—	5 per cent	5 per cent
BAMBOOS, common, grass, hay, rushes, straw, and leaves	—	—	—	—	—	Free	Free	Free
BEADS, of all materials except glass and brass	—	—	—	—	—	—	5 per cent	5 per cent
BELTING of cotton, leather, or other material, for driving machinery	—	—	—	—	—	Free (*b*)	Free	Free
BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	—	—	—	—	—	,,	,,
BRISTLES AND FIBRE for brushes and brooms	—	—	—	—	—	—	,,	,,
BRUSHES AND BROOMS, all sorts	Free	—	—	—	—	5 per cent	5 per cent	5 per cent
BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime, and other kinds not otherwise described	Free	—	—	—	—	,,	,,	,,
CABINET-WARE AND FURNITURE	,,	—	—	—	—	,,	,,	,,
CANDLES of all sorts	,,	—	—	—	—	,,	,,	,,
CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK	,,	—	—	—	—	,,	,,	,,
CARRIAGES AND CARTS, including motor cars (*c*), bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (*d*)	,,	—	—	—	—	,,	,,	,,
CHEMICAL PRODUCTS AND PREPARATIONS (*e*), including explosives, namely, blasting gelatine, dynamite (*f*), roburite, tonite, detonators (*g*), blasting fuse, and all other descriptions, including saltpetre, borax (*h*), grape sugar, and glucose (*i*)	,,	—	—	—	—	,,	,,	,,
CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see earthenware)	,,	—	—	—	—	,,	,,	,,
CLOCKS, WATCHES, and other time-keepers, and parts thereof	,,	—	—	—	—	,,	,,	,,
COAL, COKE, AND PATENT FUEL	,,	—	—	—	—	—	Free	Free
COFFEE	,,	—	—	—	—	5 per cent	5 per cent	5 per cent
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	,,	—	—	—	—	,,	,,	,,
CORAL, real	,,	—	—	—	—	,,	,,	,,
CORDAGE, ROPE, and TWINE made of any vegetable fibre	,,	—	—	—	—	,,	,,	,,
Coir, cables, tarred	,,	—	—	—	—	,,	,,	,,
,, rope	,,	—	—	—	—	,,	,,	,,
CORK, AND ARTICLES MADE OF CORK	,,	—	—	—	—	,,	,,	,,
COTTON, AND ARTICLES MADE OF COTTON—								
,, raw	,,	—	—	—	—	—	Free	Free
,, twist and yarn (*j*)	,,	—	—	—	—	—	5 per cent	,,
,, sewing and darning (*k*) thread	,,	—	—	—	—	—	,,	
,, piece goods, grey, white, and coloured, hosiery, crochet cotton thread, (*k*) and all other manufactured cotton goods not otherwise described	,,	—	—	—	—	—	,,	3½ per cent

(*a*) Freed by Notification No. 3911, dated 3rd July 1903
(*b*) Belting of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November 1894
(*c*) Notification No. 6464, dated 24th December 1900
(*d*) Notification No. 7885, dated 23rd December 1903
(*e*) Nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, and kainit salts, freed by Notification No. 3133, dated 15th July 1898. Basic slag freed by Notification No. 3918, dated 22nd August 1899
Duty on green copperas reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(*f*) Dynamite and tonite were classed under "Chemical products and preparations" (No. 97, dated 25th March 1880, and No. 39, dated 25th January 1881), until, by Notification No 2139, dated 30th April 1889, they were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(*g*) By Notification No. 2139, dated 30th April 1889, detonators were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(*h*) Notification No. 5896, dated 29th December 1899
(*i*) Notification No. 8129, dated 23rd December 1904
(*j*) Duty on dyed or coloured cotton twist and yarn, of No. 20 and lower counts reduced to one-half per cent by Notification No. 2500, dated 25th May 1895
(*k*) Notification No. 10889-37, dated 20th December 1907

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1909—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (*a*) and quinine and other alkaloids of chinchona, which are free—	—	—	—	—	—	—	—	—
Tobacco, unmanufactured	—	—	—	—	—	5 per cent	Free	Free
All other sorts of drugs, medicines, and narcotics, except opium, which see	—	—	—	—	—	,,	5 per cent	5 per cent
DYEING AND TANNING MATERIALS	—	—	—	—	—	,,	,,	,,
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	,,	,,
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	,,	,,
FIREWORKS, all sorts, including fulminating-powder	—	—	—	—	—	,,	,,	,,
FLAX, AND ARTICLES MADE OF FLAX, including linen thread	Free	—	—	—	—	,,	,,	,,
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	,,	,,	,,
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	,,	,,
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	,,	,,
GRAIN AND PULSE, including broken grain and pulse, but not including flour	,,	—	—	—	—	—	Free	Free
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (*b*)	,,	—	—	—	—	5 per cent	5 per cent	5 per cent
HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, but excluding water-lifts, sugar-mills, oil-presses, and parts thereof, which are free (*c*) (*d*) (*e*) (*f*)	,,	—	—	—	—	,,	,,	,,
HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine)	,,	—	—	—	—	,,	,,	,,
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	,,	—	—	—	—	,,	,,	,,
HORN	,,	—	—	—	—	—	Free	Free
,, articles made of, not otherwise described	,,	—	—	—	—	—	5 per cent	5 per cent
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—								
Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (*g*), (*h*)	,,	—	—	—	—	5 per cent	,,	,,

(*a*) Freed by Notification No. 1959 S. R., dated 1st May 1899

(*b*) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1896

(*c*) The mill stores enumerated below were freed by Notification No. 766, dated 14th February 1896:

Bobbins warping) Healds Pickers (buffalo and others) Reed pliers Strappings
Forks for looms Laces Picking bands Reeds Weft forks
Heald cords Lags for dobbies ,, levers Shuttles (for power looms)
,, knitting needles Needles for dobbies ,, sticks (over and under) Springs for looms

(*d*) The following agricultural implements freed by Notification No. 7119, dated 24th November 1903:

Chaff cutters Hay tedders Ploughs Seed crushers
Clod rushers Harrows Rakes ,, drills
Cultivators Horse and bullock gears Root cutters Threshers
Elevators Mowing and reaping machines Scarifiers Winnowers

(*e*) Boxbacks and dwells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner exclusively for use in his mill freed (letter No. 2332, dated 2nd May 1903)

(*f*) The following dairy appliances, namely—Cream separators, milk sterilizing or pasteurising plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers exempted by Notification No. 5702, dated 7th September 1904

(*g*) Instruments, apparatus, and appliances, when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling freed by Notification No. 5896, dated 29th December 1899

(*h*) All band instruments (other than stringed instruments) imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion for the *bonâ fide* exclusive use of the regimental band or the band, attached to the Military Police Battalion, as the case may be, and the following accessories thereto freed by Notification Nos. 3983-24 and 9624-24, dated, respectively, the 23rd April 1908 and the 20th October 1908

Bags for bagpipes
Cardholders
Carriages (brown or black)
Cases for reeds and mouthpieces
Cases (leather or wooden)
Chanters, pipe, and practice
Cleaners for brass and reed instruments
Cord for bagpipes
Crooks
Drones for bagpipes
Drum heads
Drum sticks
,, flesh hoops
Finger tops
Green broadcloth for drums
,, silk ribbon ,,
Key pads for reed instruments
Ligatures ,, ,,
Mouthpieces and caps therefor
Mutes for brass instruments
Pipe tassels for bagpipes
Reeds
Ribbons for bagpipes
Ropes for drums
Shanks and slides for brass instruments
Silver buckles for drums
Silver buttons for drums
Springs
Snares
Taps for brass instruments
Valve corks
Valve tops and needles

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1909—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT I OF 26TH JANUARY 1906	ACT II OF 3RD JANUARY 1908
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver, but excluding precious stones and pearls, unset, which are free	"	—	—	—	—	"	"	"	—	—
JUTE, raw	"	—	—	—	—	Free	Free	Free	—	—
articles made of, except second hand or used gunny bags (*a*), which are free	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
LAC, all sorts, and articles made of lac	"	—	—	—	—	"	"	"	—	—
LEATHER, and articles made of leather, including boots and shoes, harness and saddlery (*b*), but excluding belting for driving machinery	—	—	—	—	—	"	"	"	—	—
LIQUORS (*c*)—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
Ale, beer, and porter, cider, and other fermented liquors — Per Impl. Gal. or 6 qt. bottles	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	—	0 2
Liqueurs	4 0	5 0	5 0	6 0	6 0	6 0	6 0	6 0	10 0	—
Spirit (*d*) intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	—
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	"	"	"	"	"	"	"	"	"	—
Spirit when so used in a proportion of twenty per cent and upwards — Per Impl. Gal. or 6 qt. bottles	R a. 4 0	R a. 5 0(*e*)	R a. 5 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 7 0(*e*)	—
Spirit, perfumed, in wood or in bottles — " "	4 0	7 8	7 8	8 0	8 0	8 0	8 0	8 0	11 0	—
Spirit, other sorts	4 0	5 0(*e*)	5 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	7 0(*e*)	—
Wines—										
Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit — Per Impl. Gal. or 6 qt. bottles	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—
All other sorts of wines not containing more than 42 per cent of proof spirit — " "	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—
NOTE.—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as "Spirit, other sorts"	—	—	—	—	—	—	—	—	—	—

(*a*) Freed by Notification No. 3443, dated 24th July 1895
(*b*) Saddlery of a military pattern imported by an officer of His Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January 1898
(*c*) Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7)
(*d*) The limitation as to the use of such spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5828, dated 13th December 1895. See also Act III of 1896
(*e*) On London proof, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1909—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts	Free	—	—	—	—	Free	Free	Free
MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts including belting of all materials for driving machinery which are intended for it Here the industries for which the machinery was required were enumerated, but the restriction of exemption to certain industries was removed in 1899, and the list of industries is therefore omitted.								
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	5 per cent	5 per cent (*a*)
MANURES of all kinds, including animal bones	—	—	—	—	—	—	Free	Free
MARINE AND NAVAL STORES, not otherwise described	—	—	—	—	—	5 per cent	5 per cent	5 per cent
MATCHES	Free	—	—	—	—	"	"	"
MATS AND MATTING, except coir-matting	"	—	—	—	—	"	"	"
METALS, unwrought and wrought, and articles made of metals—								
Copper current coin of the Government of India	—	—	—	—	—	Free	Free (*b*)	Free
Gold bullion and coin	—	—	—	—	—	"	"	"
Gold leaf	—	—	—	—	—	5 per cent	5 per cent	5 per cent
Iron, anchors and cables	Free	—	—	—	—	1 per cent	1 per cent	1 per cent
" angle, T, and channel	"	—	—	—	—	"	"	"
" bar, plate, and sheet	"	—	—	—	—	"	"	"
" beams, joists, pillars, girders, bridgework, and other descriptions of iron imported exclusively for building purposes	"	—	—	—	—	"	"	"
" flat, square, and bolt	"	—	—	—	—	"	"	"
" hoop	"	—	—	—	—	"	"	"
" nails and nail-rod	"	—	—	—	—	"	"	"
" nuts and bolts, rivets and washers	"	—	—	—	—	"	"	"
" old	"	—	—	—	—	"	"	"
" pig	"	—	—	—	—	"	"	"
" pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	"	—	—	—	—	"	"	"
" rails, chairs, sleepers (*c*), fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	"	"	"
" rice bowls	Free	—	—	—	—	"	"	"
" rod, round	Free	—	—	—	—	"	"	"
" sheets and ridging	—	—	—	—	—	"	"	"
" wire, including fencing-wire and wire-rope; but excluding wire-netting	—	—	—	—	—	"	"	"
" all other sorts, including wire-netting	—	—	—	—	—	"	5 per cent	5 per cent (*e*)
Lead sheets for tea-chests	—	—	—	—	—	Free	Free	Free
Shot, bird (*d*)	—	—	—	—	—	5 per cent	5 per cent	5 per cent
Silver bullion and coin	—	—	—	—	—	"	"	"
" current coin of the Government of India	—	—	—	—	—	Free	Free	Free
Steel, angle, channel, and spring	—	—	—	—	—	1 per cent	1 per cent	1 per cent
" bar and blooms	—	—	—	—	—	"	"	"
" basic, all sorts	—	—	—	—	—	"	"	"
" beams, joists, pillars, girders, bridge-work, and other descriptions of steel imported exclusively for building purposes	Free	—	—	—	—	"	"	"
" blistered and cast	—	—	—	—	—	"	"	"
" hoops, including galvanised (*f*)	Free	—	—	—	—	"	"	"
" nails, nuts, bolts, and nail-rods	—	—	—	—	—	"	"	"
" old	—	—	—	—	—	"	"	"
" pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like (*g*)	—	—	—	—	—	"	"	"
" plates and sheets	—	—	—	—	—	"	"	"

(*a*) Freed by Notification No. 3192, dated 12th July 1899
(*b*) By Notification No. 3276, dated 10th July 1895
(*c*) Notification No. 1844, dated 23rd April 1897
(*d*) Bird-shot was free until the 10th March 1894.
(*e*) Rate of duty on iron tie-bars reduced to 1 per cent by Notification No. 2919, dated 27th June 1899.
(*f*) Notification No. 1947, dated 28th April 1899
(*g*) Notification No. 2351, dated 22nd May 1899

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1909—continued

NAMES OF ARTICLES.	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
METALS, unwrought and wrought, and articles made of metals—*concluded*:								
Steel, rails, sleepers (*a*), chairs, fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	1 per cent	1 per cent	1 per cent
„ rivets and washers	Free	—	—	—	—	„	„	„
„ T-bars	—	—	—	—	—	„	„	„
„ wire, excluding wire-netting	—	—	—	—	—	„	„	„
„ wire-rope								
„ all other sorts, including wire-netting	—	—	—	—	—	„	5 per cent	5 per cent(*b*)
All other sorts of metals	—	—	—	—	—	5 per cent	„	„
MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	„	„
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	„	„
OIL—.								
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist shale, peat, or any other bituminous substance, or from any products of petroleum								
per Imperial gallon	—	—	R a. p. 0 0 6	R a. p. 0 0 6	R a. p. 0 0 6	R a. 0 1	R a. 0 1	R a. 0 1
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent
Petroleum which has its flashing point at or above 150 degrees Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use as fuel (*c*) or for use exclusively for some sanitary or hygienic purpose (*c*)	—	—	—	—	—	—	—	„
All other sorts of oil, animal or vegetable (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	„
OILCAKE, also bran, fodder, and cattle-food of all kinds	—	—	—	—	—	—	Free.	Free
OIL-CLOTH AND FLOOR-CLOTH, including linerusta, linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent
OPIUM (*d*) not covered by a Government pass (per ser of 80 tolas)	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0
PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals	—	—	—	—	—	5 per cent	5 per cent	5 per cent
PAPER, PASTEBOARD MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms, and accounts and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*f*) which are free	Free	—	—	—	—	„	„	„
Articles made of paper and papier-mâché	„	—	—	—	—	—	„	„
PERFUMERY, except perfumed spirit, for which see under Liquors	„	—	—	—	—	5 per cent	„	„
PIECE GOODS not otherwise described, except cotton piece goods	„	—	—	—	—	„	*See* "Textile fabrics not otherwise described"	*See* "Textile fabrics not otherwise described"
PIPES and other implements used in the consumption of tobacco and other narcotics	„	—	—	—	—	„	5 per cent	5 per cent
PITCH, TAR, AND DAMMER	„	—	—	—	—	„	„	„
PLANTS AND BULBS, living, also dried for herbaria	—	—	—	—	—	—	Free	Free
PRECIOUS STONES AND PEARLS, unset [including the stones generally known as Combay stones (*g*), such as agates, cornalians, and onyx]	—	—	—	—	—	Free	„	„
PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones; stereo blocks, roller moulds, roller frames and stocks, roller composition standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper (*k*)	Free	—	—	—	—	—	„	„
PROVISIONS, OILMAN'S STORES, AND GROCERIES (*h*) (*i*) (*j*)	„	—	—	—	—	5 per cent	5 per cent	5 per cent
PULP of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free

(*a*) Notification No. 1844, dated 23rd April 1897.
(*b*) Steel tie-bars dutiable at 1 per cent under Notification No. 2919, dated 27th June 1899
(*c*) Notification No. 5754, dated 27th October 1902
(*d*) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7).
(*e*) Notification No. 1959-101, dated the 1st March 1907
(*f*) Freed by No. 4528, dated 15th July 1904
(*g*) Financial Department letter No. 1327, dated 24th March 1897
(*h*) Signally and sozille freed by Notification No. 5584, dated 19th December 1893.
(*i*) Fish-maws and shark-fins freed by Notification No. 4611, dated 29th October 1896
(*j*) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(*k*) Notification No. 5567-52, dated 18th July 1906

CUSTOMS REVENUE

No. 3—*concluded*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1909—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896
BAGS	—	—	—	—	—	—	Free	Free
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weighbridges, engines, tenders, carriages, waggons, traversers, trollies, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (*a*), and standards, wire and other materials for fencing	—	—	—	—	—	Free	"	"
SALT (*b*)—								
Imported into Burma per maund of 82⅔ lb avoir	R a. 0 3	R a. 0 3	R a. 1 0(*c*)	R a. 1 0	R a. 1 0	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt(*d*)
Imported to Bengal (*e*), Madras, Bombay, and Sind, per maund of 82⅔ lb avoir	2 0	2 0	2 3(*c*)	2 8	2 8	Ditto	Ditto	Ditto(*d*)
SALTED FISH, wet or dry, per maund of 82⅔ lb avoir	—	—	—	—	0 6(*f*)	R a. 0 6	R a. 0 6	R a. 0 6
SEEDS, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (*f*)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent
SHELLS AND COWRIES (*g*), including articles made of shell, not otherwise described	"	—	—	—	—	"	"	"
SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats, and barges, imported entire or in sections	"	—	—	—	—	—	Free	Free
SILK (including cocoons) AND ARTICLES MADE OF SILK	—	—	—	—	—	5 per cent	5 per cent	5 per cent
SIZING for cotton, paper, or any other material	—	—	—	—	—	—	"	"
SOAP	Free	—	—	—	—	5 per cent	"	"
SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	—	—	—	—	—	—	Free	Free
SPICES	Free	—	—	—	—	5 per cent	5 per cent	5 per cent
STATIONERY, excluding paper, which see	"	—	—	—	—	"	"	"
STATUARY AND PICTURES intended to be put up in a public place	"	—	—	—	—	—	Free	Free
STONE AND MARBLE, and articles made of stone and marble	"	—	—	—	—	5 per cent	5 per cent	5 per cent
STRAW PLAITING, and articles made of straw, not otherwise described	—	—	—	—	—	—	"	"
SUGAR including saccharine produce of all kinds and confectionery (*h*)	Free	—	—	—	—	5 per cent	"	"
TALLOW AND GREASE, including stearine	"	—	—	—	—	"	"	"
TEA	"	—	—	—	—	"	"	"
TEA-CHESTS of metal or wood, whether imported entire or in sections	—	—	—	—	—	Free	Free	Free
TEA-WITHERING RACKS	—	—	—	—	—	—	—	" (*i*)
TEXTILE FABRICS not otherwise described	—	—	—	—	—	—	5 per cent	5 per cent
TOILET REQUISITES not otherwise described	Free	—	—	—	—	5 per cent	"	"
TOYS, including toy-books, and requisites for all games	"	—	—	—	—	"	"	"
UMBRELLAS, parasols, and sunshades, of all kinds	"	—	—	—	—	"	"	"
WALKING STICKS and sticks for umbrellas, parasols, and sunshades of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	—	—	—	—	—	—	"	"
WAX, and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	"	"
WOOD AND TIMBER (except firewood which is free) and articles made of wood not otherwise described	—	—	—	—	—	"	"	"
WOOL, RAW	Free	—	—	—	—	Free	Free	Free
" articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent
ALL OTHER ARTICLES, not included in any of the items enumerated	—	—	—	—	—	—	"	"

(*a*) Notification No. 1632, dated 10th April 1896
(*b*) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(*c*) By Notification No. 343, dated 19th January 1888
(*d*) By Notification No. 1542, dated 18th March 1903, the duty was fixed at one rupee for each maund of 82⅔ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to ₹1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. This was further reduced to ₹1 with effect from the 20th March 1907 by Notification No. 1748 of the same date
(*e*) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4708, dated 18th September 1894)
(*f*) On imports into Burma only
(*g*) Mother-of-pearl shells freed by Notification No. 4611, dated 29th October 1896
(*h*) For countervailing and additional special duties on sugar, see table No. 4, Parts I and II
(*i*) By Notification No. 2896, dated 3rd July 1896
(*j*) By Notification No. 9088-118, dated 30th September 1908

No. 4

I.—RATES of COUNTERVAILING DUTIES levied on imported BOUNTY-FED SUGAR under ACTS XIV of 1899, VIII of 1902, XII of 1903, and XI of 1904

Countervailing duties on sugar produced in, and exported from, the countries named below, which grant bounties on export, are charged under Section 8-A of the Indian Tariff Act, VIII of 1894 (added by Act XIV of 1899, and amended by Act XII of 1903) at the rates (being equivalent to the bounties) noted against each, in addition to the general import duty of 5 per cent

Countries	Kinds of sugar	Bounties bestowed	Duties to be levied in addition to the general import duty of 5 per cent
			Per cwt
			₹ a. p.
Denmark	Refined sugar	1·12 crowns per 100 kilograms	0 8 0(*a*)
Chile	Raw sugar	2 centavos per kilogram	0 9 2(*b*)
Argentine Republic	All kinds	Rs. 10-15-8 per cwt.	10 15 8(*c*)

(*a*) Notification No. 1327, dated 20th March 1899
(*b*) „ „ 2280 „ 10th May 1900
(*c*) „ „ 4787-18-2, dated 6th September 1905

II.—RATES of ADDITIONAL SPECIAL DUTIES LEVIED on imported BOUNTY-FED SUGAR under Acts VIII of 1902, XII of 1903, and XI of 1904

Special additional duties are charged under Section 8-B of the Indian Tariff Act, VIII of 1894 (added by Act VIII of 1902, and continued in force by Acts XII of 1903 and XI of 1904), on sugar produced in, or exported from, the countries named below, where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on home product exceeds 6 francs per 100 kilograms for refined sugar and 5 francs 50 centimes for other sugar, the duty being limited to half such excess

Countries	Kinds of sugar	Amount of excess	Duties to be levied in addition to the general import duty of 5 per cent	
		Per cwt	Per cwt	
		₹ a. p.	₹ a. p.	
Denmark	Candy and sugar in whole or broken loaves, plates, cakes, etc., whatever the colour may be, and white pulverised sugar which is lighter than the Amsterdam standard sample No. 18	1 1 8	0 8 10	(*a*)
Argentine Republic	Refined sugar or sugar polarising 96° and more	12 0 4	6 0 2	(*a*)
	Unrefined sugar or sugar polarising less than 96°	9 1 6	4 8 9	(*b*)
	Sugar candy	6 5 6	3 2 9	(*b*)

(*a*) Notifications No. 975, dated 20th February 1903, and No. 2026, dated 25th March 1904, as amended by No. 2081, dated 29th March 1904
(*b*) Notification No. 4794-18-3, dated 6th September 1905

NOTE.—Duties leviable in pursuance of Sections 8-A and 8-B of the Indian Tariff Act, 1894, were remitted by Notifications Nos. 7249 and 7252, dated the 2nd December 1903, in respect of sugar produced after the 31st August 1903, in the following countries which were parties to the Brussels Sugar Convention of 1902, namely, Belgium, Germany, France, the Netherlands, Austria-Hungary, and Italy. By Notification No. 7991, dated the 26th August 1908, the duties were remitted in respect of Russia, with effect from the 1st September 1908. See remarks in the summary and explanatory memorandum, page 142

CUSTOMS REVENUE

No. 5

RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1909

ARTICLES	Act XI of 10th March 1882	Act IX of 10th August 1893	Act VIII of 10th March 1894	Act XVI of 27th December 1894	Act III of 3rd February 1896	Act XIV of 20th March 1899	Act IX of 20th March 1903
COTTON GOODS—							
Piece goods, twist and other kinds	Free	Free	Free	Free	Free	Free	—
DYEING AND COLOURING MATERIALS—							
Indigo—							
Leaves, green or dry							
Manufactured, per maund							
GRAIN—							
Rice in the husk (paddy), per maund of 82⅔ lb avoirdupois	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	—
Rice not in the husk, per maund of 82⅔ lb avoirdupois							—
Other grain, per maund of 82⅔ lb avoirdupois	Free	Free	Free	Free	Free	Free	—
Rice-flour, per maund of 82⅔ lb avoirdupois	—	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	—
Rice-bran and rice-dust	—	—	—	Free	Free	Free	
HIDES AND SKINS, TANNED	Free	Free	Free	,,	,,	,,	
LAC—							
Button	,,	,,	,,	,,	,,	,,	
Dye							
Seed							
Shell							
Stick							
Other sorts							
OILS							
SEEDS							
SHAWLS							
SPICES							
Tea (a)	—	—	—	—	—	—	¼ pie per lb.

(a) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the rate of one-quarter of a pie per pound may be reduced

INCOME TAX

[TABLES 1 TO 11, PAGES 156 TO 164]

(Figures supplied by the Local Governments and Administrations)

The Income Tax Act, II of 1886, came into operation on the 1st April 1886. It took the place of various local Acts under which annual licenses were required for the exercise of trades, dealings, or industries. The net revenue obtained from the taxation imposed under those Acts, which were in force in the provinces of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, and the Panjab, was, in the last year of their existence, R47,28,000; in the first year of the operation of the Income Tax Act the net revenue realised was R1,27,75,100. The proceeds of the tax increased steadily from year to year at an average rate of 3 per cent annually up to the end of 1902-03. With effect from the 1st April 1903 the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903. The tax is now levied at the rate of four pies in the rupee on incomes of R1,000 but less than R2,000, and five pies in the rupee on incomes of R2,000 and over (2·08 and 2·6 per cent respectively). The proceeds of the tax on incomes of R500 but less than R1,000 were, in 1902-03, nearly 38 lakhs of rupees or 18 per cent of the total. The net decrease in the proceeds of the tax in the year 1903-04 was 14 per cent. The revenue obtained from incomes of each of the descriptions specified in the Schedule of the Act, and the proportion of each, were in 1906-07, 1907-08, and 1908-09 :

	1906-07		1907-08		1908-09	
	R		R		R	
I.—Salaries and Pensions	59,76,597	= 28·23 per cent	63,18,130	= 28·15 per cent	65,63,672	= 28·51 per cent
II.—Profits of Companies	26,98,565	= 12·74 „	28,24,574	= 12·59 „	29,87,479	= 12·97 „
III.—Interest on Securities	10,51,655	= 4·97 „	10,99,250	= 4·89 „	11,62,291	= 5·05 „
IV.—Other sources of Income	1,14,44,822	= 54·06 „	1,22,02,060	= 54·37 „	1,23,10,225	= 53·47 „
TOTAL	2,11,71,639	=100	2,24,44,014	=100	2,30,23,667	=100

The variations in these proportions since the Act came into force have been small.

The total collections comprise the actual tax collected in the year and the arrears of previous years. Refunds are not deducted from the figures shewn as "collections" in these tables. They amounted to R64,304 in 1906-07, R82,675 in 1907-08, and R91,022 in 1908-09, being about one-third per cent on the total collections. The figures for each province are as follows :—

	1906-07	1907-08	1908-09
	R	R	R
Burma	4,022	4,432	7,136
Assam (Eastern Bengal and Assam)	1,778	1,231	1,247
Bengal	5,153	6,754	8,277
United Provinces	7,332	5,323	6,376
Panjab	6,442	11,495	10,916
North-West Frontier Province	634	1,680	737
Bombay	4,143	15,507	20,896
Central Provinces and Berar	12,826	11,507	6,724
Madras	21,974	24,746	28,713

The total number of persons assessed to the tax has always been a very small fraction of the total population. In the first year it amounted to 354,594. In 1902-03 it was 507,041. The result of the Indian Income Tax (Amendment) Act of 1903 was to reduce the total number of assessees to 237,673 or 47 per cent of the number assessed in 1902-03. In 1905-06 the number rose to 252,910, in 1906-07 to 261,981, in 1907-08 to 265,328, and in 1908-09 to 280,161.

The number of persons assessed to income-tax, exclusive of Government servants assessed on their salaries, in the principal provinces in 1908-09 and the incidence of the tax per head of population were as follows :—

	Number	Incidence per head of population	
		a.	*p.*
Bombay	45,495	4	0·93
Burma	17,399	3	0·94
Bengal	46,317	1	9·29
Madras	44,695	1	2·81
Panjab	23,115	1	1·32
North-West Frontier Province	1,823	0	11·67
Central Provinces and Berar	8,016	0	9·03
United Provinces of Agra and Oudh	29,684	0	8·99
Eastern Bengal and Assam	17,163	0	7·4

The collections of the tax in 1908-09 classified according to the amount of annual income were in classes I to IV (annual incomes of R1,000 to R2,000) R46 lakhs, and in classes V to XIII (annual incomes of R2,000 and upwards) R183 lakhs. The first four classes, that is, those paying the rate of four pies in the rupee, contain 173,384 assessees or 65 per cent of the total and return only 20 per cent of the total collections. The other nine classes contain 93,035 tax-payers who pay 80 per cent of the total collections. The total income on which the tax was assessed, calculated from the amount of tax paid, was in round figures 9,238 lakhs of rupees, equivalent to about £61,600,000. The annual income of the tax-payers in the first four classes is 2,205 lakhs of rupees making an average of R1,272 for each assessee. The total income of the tax-payers in the nine higher classes was 7,033 lakhs of rupees which gives an average of R7,559 for each assessee.

INCOME TAX

No. 1

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA, in each year from 1886-87 to 1908-09

	Salaries and Pensions (Part I)		Profits of Companies (Part II)		Interest on Securities (Part III)	Other sources of Income (Part IV)		TOTAL	
	No.	₹	No.	₹	₹	No.	₹	No.	₹
1886-87	62,479	41,26,840	728	7,46,200	7,32,440	287,455	80,86,320	(a)350,662	1,36,91,800
1887-88	93,758	41,22,450	744	7,27,430	8,41,140	299,180	82,82,620	393,687	1,39,73,640
1888-89	103,925	45,69,530	677	9,12,120	9,24,910	305,719	85,26,930	410,321	1,49,33,490
1889-90	104,755	46,16,460	688	9,87,490	9,27,410	311,256	90,07,020	416,699	1,55,38,380
1890-91	106,057	46,65,960	740	9,52,980	9,89,780	318,708	91,70,670	425,614	1,57,79,390
1891-92	110,250	47,63,860	795	9,40,880	9,33,230	324,494	94,52,360	435,539	1,60,90,330
1892-93	114,596	48,26,250	755	10,51,520	9,43,070	329,939	97,35,290	445,290	1,65,56,130
1893-94	117,657	51,32,600	739	10,27,920	9,21,280	337,510	1,00,29,270	456,027	1,71,11,070
1894-95	120,513	53,52,980	701	10,43,200	10,62,540	344,858	1,04,01,440	466,072	1,78,60,160
1895-96	123,999	54,98,830	731	11,44,670	9,11,080	352,015	1,06,13,040	476,917	1,81,67,620
1896-97	125,707	54,69,970	774	13,18,570	9,22,530	350,631	1,08,47,090	477,268	1,85,58,160
1897-98	130,154	55,68,100	762	12,08,730	9,46,200	349,840	1,10,26,020	480,884	1,87,49,050
1898-99	132,575	56,27,102	816	12,96,848	9,57,615	357,313	1,11,65,658	490,834	1,90,47,223
1899-1900	139,871	56,90,369	908	13,29,588	9,90,110	360,741	1,13,18,827	501,622	1,93,28,894
1900-01	135,366	57,88,131	2,401	13,41,848	9,86,550	358,603	1,15,48,382	498,686	1,96,64,911
1901-02	139,239	59,27,480	4,404	14,68,870	9,39,433	369,906	1,21,09,733	513,549	2,04,45,516
1902-03	144,045	60,50,643	4,657	15,52,931	9,56,987	382,098	1,24,44,082	530,800	2,10,04,643
1903-04(b)	74,211	53,27,178	5,213	15,24,516	9,68,973	160,569	1,01,90,561	239,993	1,80,11,228
1904-05	71,628	54,55,850	5,784	17,19,176	9,89,136	165,760	1,07,40,082	243,172	1,89,04,244
1905-06	75,831	56,93,396	6,743	19,34,073	10,18,747	166,870	1,10,07,282	249,444	1,96,53,498
1906-07	78,464	59,76,597	7,368	26,98,565	10,51,655	169,930	1,14,44,822	255,762	2,11,71,639
1907-08	84,360	63,18,130	7,210	28,24,574	10,99,250	170,498	1,22,02,060	262,068	2,24,44,014
1908-09	87,717	65,63,672	7,104	29,87,479	11,62,291	172,798	1,23,10,225	267,619	2,30,23,667

(a) Incomplete
(b) With effect from the 1st April 1903 the taxable minimum of income was raised from ₹500 to ₹1,000 by the Indian Income Tax Amendment) Act, XI of 1903

No 2

COST of COLLECTION (in rupees) in each PROVINCE, in each year from 1886-87 to 1908-09

	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Ajmer-Merwara	Panjab	North-West Frontier Province	Bombay	Central Provinces and Berar	Madras	Bangalore	Coorg	TOTAL
1886-87	(a)	5,250	2,84,220	54,760		37,850	..	89,830	300	59,230	770	620	5,32,830
1887-88	(a)	2,300	1,57,490	16,940	1,250	15,700	..	55,500	310	33,430	640	160	2,83,720
1888-89	10,180	950	1,56,470	16,150	1,170	17,600	..	49,480	190	15,540	430	..	2,68,160
1889-90	15,690	1,050	1,66,780	18,880	1,140	12,200	..	50,470	190	15,990	350	..	2,82,740
1890-91	12,240	940	1,83,710	17,140	1,120	11,280	..	50,720	100	16,260	..	..	2,93,510
1891-92	16,100	1,040	1,86,960	16,500	1,560	10,770	..	51,110	..	15,550	580	..	3,00,170
1892-93	17,740	1,070	1,80,170	16,670	1,700	11,020	..	51,730	..	17,230	200	..	2,97,530
1893-94	21,260	1,120	1,76,270	19,440	3,660	11,030	..	53,090	..	20,070	250	..	3,06,190
1894-95	21,240	1,300	1,75,700	10,070	1,020	11,440	..	53,530	..	22,460	..	..	2,96,760
1895-96	20,080	2,490	1,81,770	450	980	12,060	..	53,190	..	23,140	..	..	2,94,160
1896-97	23,790	1,930	1,79,600	2,780	1,020	11,700	..	53,450	..	24,640	560	..	2,99,470
1897-98	34,010	1,910	1,88,450	560	1,060	11,630	..	54,100	..	26,980	830	..	3,19,530
1898-99	34,510	1,950	1,90,630	1,630	960	11,620	..	52,810	..	28,030	610	..	3,22,750
1899-1900	35,430	2,000	1,90,940	630	1,020	11,530	..	57,880	..	29,390	590	..	3,29,410
1900-01	35,290	1,238	1,88,684	720	1,080	11,338	..	61,716	..	29,665	590	..	3,30,321
1901-02	36,834	1,239	2,01,380	300	1,211	10,647	882	71,121	..	30,467	567	..	3,54,648
1902-03	40,419	1,435	2,01,197	1,045	1,255	10,686	828	73,442	76	31,320	230	..	3,61,933
1903-04	38,932	1,225	1,85,533	1,030	1,321	11,549	809	71,836	69	29,642	227	..	3,42,173
1904-05	36,572	1,071	1,59,056	1,108	1,222	12,498	921	72,604	81	28,806	213	..	3,14,152
1905-06	39,668	27,256	1,44,636	1,144	1,177	11,110	834	76,384	6,116	32,598	214	..	3,41,127
1906-07	40,934	28,679	1,55,520	1,189	1,269	10,920	848	83,235	6,709	32,539	200	..	3,62,042
1907-08	40,459	29,824	1,67,478	1,161	1,230	11,044	865	88,518	12,343	34,763	200	..	3,87,885
1908-09	37,689	32,200	1,72,236	1,154	1,217	11,669	954	91,439	10,177	37,658	200	..	3,96,593

NOTE.—(1) The figures in these tables do not exactly correspond with those of the Finance and Revenue Accounts, as they are taken from the administration reports, and include in some cases collections made after the close of the financial year

(2) The variations in the figures for 1905-06 of Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces in 1905

(a) The Act was not enforced in Burma until the 1st April 1888

No. 3

COLLECTIONS (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE of BRITISH INDIA, in each year from 1889-90 to 1908-09

	Part I	Part II	Part III	Part IV	TOTAL	Part I	Part II	Part III	Part IV	TOTAL
	1889-90					1890-91				
Burma	2,50,120	53,680	9,030	2,26,670	5,39,500	2,62,880	43,400	9,170	2,75,410	5,90,860
Assam	1,18,740	60	200	97,640	2,16,640	1,18,610	50	200	91,250	2,10,110
Bengal	9,14,300	3,33,350	45,390	26,09,290	39,02,330	9,16,500	3,42,190	56,210	26,52,200	39,67,100
United Provinces of Agra and Oudh	3,58,930	54,570	61,280	17,12,560	21,87,340	3,78,980	64,270	52,640	17,28,900	22,24,790
Panjab	2,29,930	14,340	16,360	8,47,890	11,08,520	2,36,600	16,140	16,130	9,00,900	11,69,770
Bombay	6,90,830	4,53,240	1,91,340	21,29,270	34,64,680	6,79,570	4,12,000	1,96,210	21,51,550	34,39,330
Central Provinces	94,630	15,460	1,230	2,58,970	3,70,290	95,210	18,550	1,720	2,53,710	3,69,190
Madras	4,27,060	60,770	72,770	10,57,080	16,17,680	4,28,000	50,610	78,060	10,33,160	15,89,830
Other Provinces and Departments of Government	15,31,920	2,020	5,29,810	67,650	21,31,400	15,49,610	5,770	5,79,440	83,590	22,18,410
TOTAL	46,16,460	9,87,490	9,27,410	90,07,020	1,55,38,380	46,65,960	9,52,980	9,89,780	91,70,670	1,57,79,390
	1891-92					1892-93				
Burma	2,93,620	68,570	7,770	2,89,060	6,59,020	2,99,900	78,050	8,180	3,00,050	6,86,180
Assam	1,19,440	690	240	97,270	2,17,640	1,21,130	710	200	1,03,770	2,25,810
Bengal	9,28,190	2,89,340	55,400	27,62,690	40,35,620	9,20,090	2,61,200	59,910	28,21,750	40,62,950
United Provinces of Agra and Oudh	3,80,000	72,460	36,950	17,23,710	22,13,120	3,99,530	81,320	33,460	17,33,260	22,47,570
Panjab	2,42,580	16,680	11,820	9,17,230	11,88,310	2,42,930	14,920	13,460	9,39,590	12,10,900
Bombay	7,01,990	4,28,020	1,93,930	22,17,450	35,41,390	7,11,460	5,47,610	2,03,180	22,60,960	37,23,210
Central Provinces	91,220	16,910	1,550	2,47,840	3,57,520	1,01,220	23,430	1,360	2,73,150	3,99,160
Madras	4,52,950	43,330	74,210	11,28,550	16,99,040	4,67,160	38,760	67,530	12,40,460	18,13,910
Other Provinces and Departments of Government	15,53,870	4,880	5,51,360	68,560	21,78,670	15,62,830	5,520	5,55,790	62,300	21,86,440
TOTAL	47,63,860	9,40,880	9,33,230	94,52,360	1,60,90,330	48,26,250	10,51,520	9,43,070	97,35,290	1,65,56,130
	1893-94					1894-95				
Burma	3,15,000	86,020	7,740	3,46,920	7,55,680	3,33,680	91,590	8,870	3,32,030	7,66,170
Assam	1,49,000	750	220	1,09,400	2,59,370	1,57,720	1,120	300	1,13,560	2,72,700
Bengal	9,68,520	2,39,240	62,320	29,29,250	41,99,330	9,98,460	3,23,710	71,930	30,06,450	44,00,550
United Provinces of Agra and Oudh	4,31,740	83,820	33,840	17,70,120	23,19,520	4,47,660	86,290	40,370	18,06,970	23,81,290
Panjab	2,56,420	14,720	17,370	9,62,540	12,51,050	2,65,010	17,660	17,960	9,80,870	12,81,500
Bombay	7,67,480	5,29,240	2,14,160	21,50,870	36,51,750	7,96,240	4,59,300	3,03,880	22,76,250	38,35,670
Central Provinces	1,07,080	19,710	1,930	2,65,490	3,94,210	1,07,740	13,250	1,880	2,62,780	3,85,650
Madras	4,80,990	50,480	70,800	14,23,980	20,26,230	4,87,580	45,210	77,440	15,50,700	21,60,930
Other Provinces and Departments of Government	16,66,300	3,940	5,12,900	70,700	22,55,930	17,58,890	5,070	5,39,910	71,830	23,75,700
TOTAL	51,32,600	10,27,920	9,21,280	1,00,29,270	1,71,11,070	53,52,980	10,43,200	10,62,540	1,04,01,440	1,78,60,160
	1895-96					1896-97				
Burma	3,38,180	47,530	8,300	3,45,500	7,39,510	3,40,360	58,730	7,690	3,71,360	7,78,140
Assam	1,84,880	180	160	1,17,250	3,02,470	1,77,170	1,250	430	1,19,170	2,98,020
Bengal	10,23,360	3,69,160	72,960	30,54,980	45,20,460	10,45,800	4,57,370	79,060	31,76,860	47,59,090
United Provinces of Agra and Oudh	4,55,850	96,900	29,150	18,30,630	24,12,530	4,56,330	1,08,210	35,580	18,05,750	24,05,870
Panjab	2,72,890	18,240	14,520	9,93,050	12,98,700	2,74,880	34,170	12,360	9,99,950	13,21,360
Bombay	8,22,690	5,23,920	2,80,890	23,11,730	39,39,230	8,08,060	5,47,480	2,64,650	22,64,760	38,84,950
Central Provinces	1,13,420	20,770	1,340	2,59,870	3,95,400	1,18,130	29,910	1,290	2,53,950	4,03,280
Madras	5,01,280	48,190	62,670	16,00,410	22,12,550	5 02,150	61,770	66,790	17,66,410	23,97,120
Other Provinces and Departments of Government	17,86,280	19,780	4,41,090	99,620	23,46,770	17,47,090	19,680	4,54,680	88,880	23,10,330
TOTAL	54,98,830	11,44,670	9,11,080	1,06,13,040	1,81,67,620	54,69,970	13,18,570	9,22,530	1,08,47,090	1,85,58,160
	1897-98					1898-99				
Burma	3,59,460	85,200	7,530	4,89,540	9,41,730	4,10,100	89,510	7,420	5,06,000	10,13,030
Assam	1,85,590	640	210	1,17,340	3,03,780	1,87,240	1,050	280	1,32,880	3,21,450
Bengal	10,83,940	4,17,330	88,610	32,18,090	48,07,970	11,04,750	4,86,790	91,660	32,56,200	49,39,400
United Provinces of Agra and Oudh	4,67,710	1,11,280	31,420	17,97,730	24,08,140	4,64,980	1,07,700	31,980	17,92,360	23,97,020
Panjab	2,81,620	31,860	14,940	10,57,910	13,86,330	2,81,490	30,960	14,650	10,46,780	13,73,880
Bombay	8,18,390	4,47,950	3,06,930	22,44,870	38,18,140	8,46,290	4,67,470	3,15,030	22,16,830	38,45,620
Central Provinces	89,980	31,190	1,100	2,36,490	3,58,760	1,31,692	27,868	965	2,29,088	3,89,613
Madras	5,02,680	60,350	70,710	17,75,900	24,09,640	5,08,220	62,300	69,520	19,07,930	25,47,970
Other Provinces and Departments of Government	17,78,730	22,930	4,24,750	88,150	23,14,560	16,92,340	23,200	4,26,110	77,590	22,19,240
TOTAL	55,68,100	12,08,730	9,46,200	1,10,26,020	1,87,49,050	56,27,102	12,96,848	9,57,615	1,11,65,658	1,90,47,223

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments (the last up to 1903-04), and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

INCOME TAX

No. 3—*continued*

COLLECTION (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE of BRITISH INDIA, in each year from 1889-90 to 1908-09—continued

	Part I	Part II	Part III	Part IV	TOTAL	Part I	Part II	Part III	Part IV	TOTAL
	1899-1900					1900-01				
Burma	4,21,160	1,03,920	7,510	5,17,880	10,50,470	4,37,710	1,36,950	7,050	5,35,570	11,17,280
Assam	1,85,950	1,520	390	1,36,000	3,23,860	1,63,837	447	451	1,30,846	2,95,581
Bengal	11,39,530	4,83,580	97,480	33,33,540	50,54,130	11,77,475	4,32,077	96,913	34,06,835	51,13,300
United Provinces of Agra and Oudh	4,65,140	1,20,960	35,320	18,17,710	24,39,130	4,78,310	1,40,580	35,630	18,66,920	25,21,440
Panjab	2,83,380	41,160	16,600	10,53,170	13,94,310	2,90,995	42,740	17,862	11,24,987	14,76,584
Bombay	8,66,610	4,30,980	3,33,580	21,53,750	37,84,920	8,60,893	4,36,846	3,29,887	21,77,587	38,05,213
Central Provinces	1,15,882	35,012	991	2,28,047	3,79,932	1,02,398	34,484	935	2,19,774	3,57,591
Madras	5,14,190	93,080	74,640	19,97,490	26,79,400	5,24,028	99,466	69,122	20,06,581	26,99,197
Other Provinces and Departments of Government	16,98,527	19,376	4,23,599	81,240	22,22,742	17,52,485	18,258	4,28,700	79,282	22,78,725
TOTAL	56,90,369	13,29,588	9,90,110	1,13,18,827	1,93,28,894	57,88,131	13,41,848	9,86,550	1,15,48,382	1,96,64,911
	1901-02					1902-03				
Burma	4,50,448	1,73,707	8,205	5,78,374	12,10,734	4,68,366	1,45,762	9,153	5,91,995	12,15,276
Assam	1,62,922	1,062	309	1,33,043	2,97,336	1,65,760	2,073	334	1,39,749	3,07,916
Bengal	12,53,620	5,61,376	98,054	37,05,486	56,18,536	12,90,687	6,70,159	1,01,941	37,64,280	58,27,067
United Provinces of Agra and Oudh	4,68,573	1,39,764	36,327	18,73,994	25,18,658	4,60,538	1,58,523	36,516	18,94,301	25,49,878
Panjab	2,56,566	42,085	16,447	11,11,764	14,26,862	2,73,594	44,122	18,845	11,16,869	14,53,430
North-West Frontier Province	41,578	..	161	61,603	1,03,342	43,039	..	141	70,557	1,13,737
Bombay	8,84,851	3,95,605	2,67,122	22,46,535	37,94,113	8,98,204	3,83,177	2,77,589	23,42,294	39,01,264
Central Provinces	95,279	25,221	1,137	2,15,984	3,37,621	1,00,465	30,641	1,215	2,19,869	3,52,190
Madras	5,41,867	1,10,328	70,288	21,19,466	28,41,949	5,47,762	1,05,271	64,119	22,17,819	29,34,971
Other Provinces and Departments of Government	17,71,776	19,722	4,41,383	63,484	22,96,365	18,02,228	13,203	4,47,134	86,349	23,48,914
TOTAL	59,27,480	14,68,870	9,39,433	1,21,09,733	2,04,45,516	60,50,643	15,52,931	9,56,987	1,24,44,082	2,10,04,643
	1903-04					1904-05				
Burma	4,12,762	2,04,205	12,104	5,57,900	11,86,971	4,41,340	2,67,260	13,679	6,46,803	13,69,082
Assam	1,51,161	648	417	94,248	2,46,474	1,51,440	1,376	348	93,802	2,46,966
Bengal (c)	11,46,273	5,81,003	1,02,805	30,92,771	49,22,852	11,75,988	5,62,987	1,11,789	31,48,761	49,99,525
United Provinces of Agra and Oudh	3,96,907	1,41,847	36,782	14,20,423	19,95,959	3,96,406	1,58,094	38,442	14,43,723	20,36,665
Panjab	2,35,651	50,521	17,131	8,63,362	11,66,665	2,46,281	56,044	18,837	8,98,023	12,19,185
North-West Frontier Province	39,026	..	114	59,833	98,973	39,425	..	198	69,096	1,08,719
Bombay	8,05,199	3,61,690	3,02,037	21,58,278	36,27,204	7,94,743	4,41,173	2,96,678	21,67,104	36,99,698
Central Provinces	89,597	31,531	1,310	1,65,204	2,87,642	1,14,389	54,502	1,684	3,88,375	5,58,950
Madras	4,63,890	1,26,373	69,161	17,25,598	23,85,022	4,70,909	1,41,217	64,583	18,33,143	25,09,852
Other Provinces and Departments of Government	15,86,712	26,698	4,27,112	52,944	20,93,466	16,24,929	36,523	4,42,898	51,252	21,55,602
TOTAL	53,27,178	15,24,516	9,68,973	1,01,90,561	1,80,11,228	54,55,850	17,19,176	9,89,136	1,07,40,082	1,89,04,244
	1905-06					1906-07				
Burma	4,77,798	2,77,987	15,065	7,62,718	15,33,568	5,16,938	2,35,850	20,995	7,69,566	15,43,349
Assam (Eastern Bengal and Assam) (a)	2,80,162	4,888	6,370	6,50,879	9,42,299(b)	3,13,772	4,655	6,525	6,85,084	10,10,036
Bengal (c)	10,94,529	7,33,905	1,11,365	26,84,045	46,23,844	11,57,593	8,07,564	1,15,546	27,58,579	48,39,282
United Provinces of Agra and Oudh	4,17,750	1,63,489	39,900	14,43,044	20,64,183	4,27,630	1,93,197	38,018	14,56,225	21,15,070
Panjab	2,55,541	53,924	20,627	9,05,435	12,35,527	2,64,843	69,209	21,131	9,72,198	13,27,381
North-West Frontier Province	40,179	..	295	75,903	1,16,377	41,433	534	333	81,423	1,23,723
Bombay	8,31,376	4,76,718	3,17,936	21,78,848	38,04,878	8,85,586	10,42,971	3,45,402	23,69,602	46,43,561
Central Provinces	1,18,130	37,221	1,581	3,86,552	5,43,484	1,23,064	83,942	1,548	3,72,245	5,80,799
Madras	4,95,081	1,56,118	64,432	18,68,033	25,83,664	5,04,954	2,28,656	63,021	19,30,170	27,26,801
Other Provinces and Departments of Government	16,82,850	29,823	4,41,176	51,825	22,05,674	17,40,784	31,987	4,39,136	49,739	22,61,637
TOTAL	56,93,396	19,34,073	10,18,747	1,10,07,282	1,96,53,498	59,76,597	26,98,565	10,51,655	1,14,44,822	2,11,71,639
	1907-08					1908-09				
Burma	5,53,523	3,08,183	22,319	8,43,550	17,27,575	5,76,127	3,64,705	23,189	8,16,305	17,80,326
Eastern Bengal and Assam	3,46,065	23,483	6,480	7,37,175	11,13,209	3,77,258	24,071	7,756	7,66,708	11,75,793
Bengal (a) (c)	12,15,391	9,29,606	1,25,845	29,04,008	51,74,860	12,81,043	12,13,386	1,41,539	29,88,901	56,24,869
United Provinces of Agra and Oudh	4,34,053	1,96,177	39,712	15,09,026	21,78,968	4,54,872	2,32,351	40,758	15,05,159	22,33,140
Panjab	2,79,003	79,894	17,518	9,89,443	13,65,858	2,78,897	84,253	15,715	10,31,989	14,10,854
North-West Frontier Province	43,121	497	169	84,034	1,27,821	43,482	181	399	85,096	1,29,158
Bombay	9,50,074	9,50,534	3,73,057	25,76,505	48,50,170	9,93,431	7,74,332	3,90,124	25,71,465	47,29,352
Central Provinces and Berar	1,29,721	84,696	1,984	3,72,095	5,88,496	1,41,422	56,966	1,874	3,63,545	5,63,807
Madras	5,31,239	2,14,978	68,029	21,26,321	29,40,567	5,52,757	2,05,087	68,571	21,21,555	29,47,970
Other Provinces and Departments of Government	18,35,940	36,526	4,44,131	59,903	23,76,500	18,64,383	32,147	4,72,366	59,502	24,28,398
TOTAL	63,18,130	28,24,574	10,99,250	1,22,02,060	2,24,44,014	65,63,672	29,87,479	11,62,291	1,23,10,225	2,30,23,667

(a) The figures for 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905

(b) Incomplete

(c) Including arrears of previous years realised during the year of report, with effect from 1901-02

No. 4

COLLECTIONS (in rupees) under SCHEDULE II of the INCOME TAX ACT in the CITIES of CALCUTTA, BOMBAY, MADRAS, and RANGOON, in each year from 1886-87 to 1908-09

	Calcutta (d)	Bombay	Madras	Rangoon	TOTAL
1886-87	14,73,810	14,06,520	3,13,020	(a)	31,93,350
1887-88	14,24,010	16,12,090	3,32,330	(a)	33,68,430
1888-89	15,91,290	16,81,550	3,23,450	2,13,190	38,09,480
1889-90	16,95,160	17,73,490	4,16,230	2,47,420	41,32,300
1890-91	17,11,580	17,28,760	3,90,690	2,67,540	40,98,570
1891-92	17,20,960	18,11,100	3,96,300	3,11,440	42,39,800
1892-93	17,21,690	19,25,000	3,97,030	3,32,030	43,75,750
1893-94	17,70,460	18,16,790	4,22,840	3,62,000	43,72,090
1894-95	18,99,070	18,75,450	4,66,810	3,72,410	46,13,740
1895-96	19,37,980	19,80,990	4,55,690	3,26,390	47,01,050
1896-97	21,59,790	19,41,610	4,89,270	3,65,860	49,56,530
1897-98	21,22,940	18,55,790	4,85,420	4,42,240	49,06,390
1898-99	21,91,950	18,06,220	5,03,910	4,81,470	49,83,550
1899-1900	22,42,810	17,55,450	5,32,610	4,74,840	50,05,710
1900-01	(b)23,94,728	17,88,688	5,44,506	5,12,588	52,40,510
1901-02	27,81,698	(c)20,78,190	5,58,135	6,31,591	60,49,614
1902-03	28,99,017	21,72,564	5,37,937	3,12,621	62,22,139
1903-04	26,94,490	21,53,047	5,15,574	6,69,817	60,32,928
1904-05	27,35,507	22,44,051	5,78,601	7,97,448	63,55,607
1905-06	29,92,462	23,36,345	5,90,538	8,53,590	67,72,935
1906-07	31,53,514	30,35,811	6,34,814	8,26,199	76,50,338
1907-08	33,60,305	32,62,463	7,03,904	9,49,960	82,76,632
1908-09	37,27,718	31,86,865	7,51,129	9,94,734	86,60,446

(a) The Act was not enforced in Burma till 1st April 1888
(b) Collections of the tax on salaries, pensions, and gratuities paid by Government are omitted from the figures for previous years
(c) Collections of the tax on salaries, pensions, and gratuities paid by Government and interest on the securities of the Government of India are omitted from the figures for previous years
(d) Including arrears of previous years realised during the year of report, with effect from 1901-02

No. 5

NUMBER of ASSESSEES and COLLECTIONS under PART I (SALARIES and PENSIONS) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1908-09

Class	Income	Paid by Government: Salaries No.	Paid by Government: Salaries ₹	Paid by Government: Pensions, annuities and gratuities No.	Paid by Government: Pensions, annuities and gratuities ₹	Paid by local authorities No.	Paid by local authorities ₹	Paid by Companies, Public Bodies, Associations, and private employers No.	Paid by Companies, Public Bodies, Associations, and private employers ₹	TOTAL No.	TOTAL ₹
	PART I—SALARIES										
I	1,000 but less than 1,250	9,321	2,12,813	1,815	38,782	2,378	30,426	12,783	1,86,603	26,297	4,68,624
II	1,250 „ „ 1,500	3,110	85,295	550	16,555	496	11,638	3,105	82,939	7,261	1,96,427
III	1,500 „ „ 1,750	2,726	85,991	475	15,533	357	10,274	2,498	78,092	6,056	1,89,890
IV	1,750 „ „ 2,000	3,880	1,48,216	482	17,876	429	15,482	3,316	1,34,805	8,107	3,16,379
	TOTAL, I to IV	19,037	5,32,315	3,322	88,746	3,660	67,820	21,714(b)	4,82,552(b)	47,733	11,71,433
V	2,000 but less than 2,500	5,087	2,85,134	711	37,945	412	19,547	3,780	2,06,045	9,990	5,48,671
VI	2,500 „ „ 5,000	6,817	5,86,372	862	76,130	580	45,687	7,526	6,63,978	15,785	13,72,167
VII	5,000 „ „ 10,000	4,329	7,17,553	257	37,104	348	52,348	2,770	4,39,880	7,704	12,46,885
VIII	10,000 „ „ 20,000	3,290	9,58,810	106	31,314	71	22,143	558	1,76,582	4,025	11,88,849
IX	20,000 „ „ 30,000	847	3,87,767	24	10,834	8	5,223	61	32,968	940	4,36,792
X	30,000 „ „ 40,000	255	1,67,400	4	1,553	4	3,480	10	7,779	273	1,80,212
XI	40,000 „ „ 50,000	114	1,10,390	7	5,382	2	2,257	4	4,663	127	1,23,192
XII	50,000 „ „ 1,00,000	37	52,772	4	5,558	..	..	3	2,972	44	61,302
XIII	1,00,000 and more	7	21,695	1	5,208	..	..	..	..	8	26,903
	TOTAL, V to XIII	20,783	32,87,893	1,976	2,11,528	1,425	1,50,685	14,712	15,34,867	38,896	51,84,973
	GRAND TOTAL, PART I	39,835(a)	38,20,263 (a)	5,298	3,00,274	5,085	2,18,505	36,426	20,17,419	87,717(c)	65,63,672 (c)

(a) Include 15 assessees and ₹55 in excess of detail
(b) Include 12 assessees and ₹113 under old class II (₹750 but less than ₹1,000)
(c) Include arrear collections ₹1,22,662 and 1,200 assessees with tax ₹91,827, the details of which by classes are not available; but exclude 127 assessees with tax ₹7,278 relating to Bangalore and Travancore

No. 6

NUMBER of ASSESSEES and COLLECTIONS under PART II (PROFITS of COMPANIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1908-09

Sources of Income	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
Part II—Companies		R		R		R
1. Banking	3	101	382	3,23,029	385	3,23,130
2. Building and Land	..	..	27	37,764	27	37,764
3. Cotton spinning and weaving	11	397	184	5,91,530	195	5,91,927
4. „ pressing, ginning, and cleaning	35	800	172	57,091	207	57,891
5. Flour mills	..	..	31	19,629	31	19,629
6. Insurance, fire, life, and marine	..	..	117	65,426	117	65,426
7. Jute spinning and weaving	..	..	30	3,68,097	30	3,68,097
8. „ pressing	..	..	10	30,869	10	30,869
9. Landing, shipping, and warehousing	..	..	11	23,015	11	23,015
10. Mining coal	..	..	64	2,54,248	64	2,54,248
11. „ other minerals, including petroleum	..	..	8	2,40,316	8	2,40,316
12. Paper mills	..	..	5	17,698	5	17,698
13. Printing and publishing	..	..	8	3,088	8	3,088
14. Steam navigation, ocean	..	..	4	27,760	4	27,760
15. Ditto river	..	..	7	71,902	7	71,902
16. Sugar-making and refining	..	..	4	8,553	4	8,553
17. Railway	..	..	26	3,76,423	26	3,76,423
18. Tanneries and leather work	..	..	4	3,457	4	3,457
19. Telegraph and telephone	..	..	8	20,383	8	20,383
20. Tramway	..	..	7	35,271	7	35,271
21. Others	3	50	5,952	3,99,901	5,955	3,99,951
Total, Part II	52	1,348	7,061	29,75,450	7,113	(a)29,87,479

Notes—(1) This table is a continuation of table No. 5 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to changes of classification in the revised form of the return, the collections for recent years are only roughly comparable with those of earlier years

(2) The figures in this table have been compiled from Return No. VIII and sometimes differ from those under Part II of tables Nos. 1 and 3 compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII

(a) Includes arrear collections of R10,681

No. 7

AMOUNT of SECURITIES and COLLECTIONS under PART III (INTEREST ON SECURITIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1908-09

Class	Rate of Tax	Securities of the Government of India		Securities of Local authorities or Companies		Total	
		Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax
	Part III—Securities	R	R	R	R	R	R
I to IV	At 4 pies per Rupee	55,91,700	3,357	96,300	147	56,88,000	3,504
V to XIII	At 5 pies per Rupee	157,49,12,761	8,93,820	51,95,14,401	2,80,371	209,44,27,162	(a)11,73,616
	Total, Part III	158,05,04,461	8,97,177	51,96,10,701	2,80,518	210,01,15,162	(b)11,62,291

(a) Excludes R575 excess collections in Bengal

(b) Excludes R14,803 levied in Bangalore and Travancore and R26 excess collections in Bombay

No. 8

NUMBER of ASSESSEES and COLLECTIONS under Part IV (other sources of income) of SCHEDULE II of the INCOME TAX ACT of BRITISH INDIA in 1908-09

Sources of Incomes	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
		₹		₹		₹
Part IV—Other Sources						
(*a*) Professions—						
1. Education	72	2,521	37	8,368	109	10,889
2. Engineering and architecture	36	917	63	28,121	99	29,038
3. Law : Barristers	98	2,870	384	1,20,886	482	1,23,756
4. „ Attorneys, pleaders, and other practitioners	4,800	1,34,179	3,215	4,24,373	8,015	5,58,552
5. Medical	899	23,562	470	74,007	1,369	97,569
6. Others	821	22,932	443	81,870	1,264	1,04,802
Total	6,726	1,86,981	4,612	7,37,625	11,338	9,24,606
(*b*) Manufacture, Construction, and Manipulation (other than Companies)—						
1. Builders	37	1,058	21	7,823	58	8,881
2. Cotton spinning and weaving	129	3,424	79	76,225	208	79,649
3. Flour mills	101	2,870	57	9,382	158	12,252
4. Metal work (foundries, workshops, etc.)	287	7,618	186	44,303	473	51,921
5. Oil mills	162	4,544	107	17,080	269	21,624
6. Potteries	51	1,262	20	1,379	71	2,641
7. Rice mills	62	1,675	141	29,564	203	31,239
8. Rope works	39	1,058	16	2,144	55	3,202
9. Saw and timber mills	105	2,650	56	18,856	161	21,506
10. Silk reeling and weaving	145	3,768	51	5,604	196	9,372
11. Spirits	99	2,628	47	12,253	146	14,881
12. Sugar-making and refining	1,889	52,058	775	79,220	2,664	1,31,278
13. Tanneries and leather work	172	4,709	70	14,287	242	18,996
14. Others	1,034	28,237	439	76,665	1,473	1,04,902
Total	4,312	1,17,559	2,065	3,94,785	6,377	5,12,344
(*c*) Commerce and Trade—						
1. Agents and brokers	3,120	87,761	2,655	9,03,439	5,775	9,91,200
2. Bankers and money-lenders	45,205	12,18,431	18,393	24,87,864	63,598	37,06,295
3. Contractors	1,928	52,166	1,441	2,27,093	3,369	2,79,259
4. Merchants and dealers in —						
(i) animals, including stablekeepers	582	15,125	136	18,089	718	33,214
(ii) apparel and drapery	3,242	86,748	1,158	1,67,922	4,400	2,54,670
(iii) books and stationery	507	13,317	213	35,423	720	48,740
(iv) building materials	1,012	26,778	452	53,051	1,464	79,829
(v) food-grains	15,192	3,97,477	4,523	4,89,897	19,715	8,87,374
(vi) other food stuffs (grocers and provisioners)	7,271	1,94,771	1,836	2,14,496	9,107	4,09,267
(vii) hides and skins	854	23,535	335	79,844	1,189	1,03,379
(viii) liquors (spirits, beer, wine)	757	21,351	339	69,457	1,096	90,808
(ix) metals (other than gold and silver)	1,330	35,989	567	76,984	1,897	1,12,973
(x) opium	275	7,578	140	26,671	415	34,249
(xi) piece goods (cotton, wool, silk)	7,963	2,14,663	3,566	5,61,241	11,529	7,75,904
(xii) precious stones and jewellery	690	19,618	395	79,988	1,085	99,606
(xiii) salt	345	10,053	176	32,248	521	42,301
(xiv) other commodities	12,698	3,39,632	5,064	9,79,866	17,757	13,19,498
Unclassified	..	..	..	..	..	..
5. Printers and publishers including newspaper offices	184	5,527	116	45,529	300	51,056
Total	103,150	27,70,520	41,505	65,49,102	144,655	93,19,622
(*d*) Property, Owners of—						
1. Houses	4,112	1,15,215	4,332	7,91,425	8,444	9,06,640
2. Estates taxable under the Act	663	18,363	734	2,30,149	1,397	2,48,512
Total	4,775	1,33,578	5,066	10,21,574	9,841	11,55,152
(*e*) Others, not classified above	2,816	74,794	1,096	1,87,172	3,912	2,61,966
Total, Part IV	121,779	32,83,432	54,344	88,90,258	176,123	(*a*)1,23,10,225

Notes.—(1) This table is a continuation of table No. 7 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to change of classification in the revised form of the return, the collections for recent years are only roughly comparable with those of earlier years

(2) The figures in this table have been compiled from Return No. VIII and sometimes differ from those under Part IV of tables Nos. 1 and 3 compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII

(*a*) Includes arrear collections of ₹1,36,535

INCOME TAX

No. 9

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in each year from 1886-87 to 1908-09

	Old Classes*				Class I, ₹1,000 but less than ₹1,250		Class II, ₹1,250 but less than ₹1,500		Class III, ₹1,500 but less than ₹1,750		Class IV, ₹1,750 but less than ₹2,000	
	I—₹500 but less than ₹750		II—₹750 but less than ₹1,000									
	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹
1886-87	185,795	20,26,740	45,585	7,79,090	30,966	7,09,020	20,352	5,98,110	12,281	4,58,850	9,007	4,13,940
1887-88	213,365	20,60,120	54,174	8,34,550	35,784	7,35,690	21,362	5,90,310	13,817	4,65,100	11,211	4,40,050
1888-89	207,841	20,95,940	59,173	9,09,850	38,703	7,93,890	21,390	5,86,810	14,452	4,90,740	12,469	4,88,880
1889-90	207,445	21,23,850	61,364	9,48,540	40,808	8,38,490	21,734	6,03,540	15,111	5,10,940	12,862	5,10,560
1890-91	209,860	21,48,740	64,399	9,91,170	42,411	8,76,180	22,004	6,08,670	15,058	5,10,690	13,478	5,37,750
1891-92	211,971	21,69,030	67,038	10,23,900	44,429	9,13,360	22,436	6,21,060	15,482	5,22,360	14,009	5,77,460
1892-93	213,886	21,46,830	69,693	10,76,640	46,145	9,47,400	23,501	6,52,610	15,828	5,38,900	14,734	5,86,750
1893-94	214,808	21,87,000	72,024	11,24,480	47,192	9,81,810	24,179	6,75,300	16,364	5,60,390	14,779	5,99,660
1894-95	219,295	22,16,030	74,565	11,53,320	49,033	10,13,630	24,792	6,93,190	16,894	5,76,840	15,291	6,13,660
1895-96	223,349	22,64,970	76,441	11,87,000	50,474	10,35,200	25,132	7,06,070	17,617	6,00,210	15,789	6,35,370
1896-97	220,786	22,49,900	77,297	12,06,520	50,917	10,58,690	25,336	7,07,960	20,067	6,08,620	15,900	6,47,520
1897-98	217,822	22,11,970	78,337	12,16,030	51,790	10,79,840	26,336	7,34,670	18,397	6,28,310	16,781	6,70,580
1898-99	223,604	22,60,538	79,550	12,43,819	53,026	11,03,505	26,970	7,57,616	18,764	6,45,812	17,291	6,94,950
1899-1900	227,754	22,69,513	81,126	12,58,372	54,052	11,13,533	27,524	7,68,138	19,136	6,51,702	18,317	7,14,779
1900-01	222,976	22,57,922	80,450	12,63,034	53,586	11,22,783	27,471	7,76,961	19,206	6,65,039	18,014	7,30,476
1901-02	230,202	23,45,310	83,886	13,19,925	56,219	11,85,152	28,446	8,04,741	20,451	7,07,072	18,687	7,64,512
1902-03	237,251	24,23,025	86,793	13,63,952	58,323	12,20,802	29,745	8,42,413	21,380	7,40,305	19,211	7,96,298
1903-04	246	697	6,347	71,567	86,736	16,46,126	28,378	8,36,214	21,090	7,39,527	18,967	7,93,450
1904-05	1	3	74	765	88,115	17,09,339	30,945	8,76,115	22,290	7,81,137	19,638	8,19,050
1905-06	..	...	30	395	89,450	17,17,266	31,608	8,97,104	23,037	8,08,246	20,252	8,46,891
1906-07	..	..	8	61	90,859	17,32,001	32,524	9,21,986	23,526	8,19,149	20,794	8,72,025
1907-08	..	..	13	130	91,301	17,68,333	33,616	9,62,494	23,987	8,48,368	21,178	8,94,368
1908-09	..	..	12	113	92,039	17,86,505	34,811	10,03,157	24,828	8,81,117	21,694	9,19,314

	Total Classes I to IV (including old classes I and II)		Class V, ₹2,000 but less than ₹2,500		Class VI, ₹2,500 but less than ₹5,000		Class VII, ₹5,000 but less than ₹10,000		Class VIII, ₹10,000 but less than ₹20,000		Class X, ₹20,000 but less than ₹30,000	
	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹
1886-87	303,986	49,85,750	12,035	7,13,830	20,020	18,95,410	7,848	16,61,440	3,096	13,24,450	936	5,73,580
1887-88	349,713	51,25,820	13,789	7,51,630	22,153	18,74,010	10,276	16,42,000	4,313	13,16,280	1,047	5,58,920
1888-89	354,028	53,66,110	14,551	7,77,210	23,366	19,70,790	10,448	17,37,510	4,392	13,81,650	1,051	5,98,870
1889-90	359,324	55,35,920	14,961	8,12,120	23,877	20,27,905	10,554	17,74,890	4,405	14,31,890	1,151	6,66,220
1890-91	367,210	56,73,200	15,435	8,34,740	23,808	20,31,540	10,897	18,14,550	4,403	14,02,250	1,112	6,23,840
1891-92	375,365	58,27,170	15,923	8,53,020	24,746	21,10,390	11,098	18,33,260	4,485	14,40,280	1,117	7,35,990
1892-93	383,787	59,49,130	16,118	8,75,870	25,377	21,64,029	11,410	19,24,440	4,595	14,84,180	1,082	6,15,210
1893-94	389,346	61,28,640	16,495	9,14,650	25,626	22,31,030	11,744	20,21,180	4,798	15,71,130	1,170	6,80,890
1894-95	399,870	62,66,670	16,536	9,13,570	26,492	22,90,050	11,828	20,27,670	5,332	17,29,100	1,331	7,33,590
1895-96	408,802	64,28,820	17,407	9,53,590	27,229	23,39,750	12,413	21,08,460	5,439	17,45,320	1,382	7,89,060
1896-97	410,303	64,78,310	17,880	9,76,070	27,709	23,74,950	12,556	21,18,510	5,439	17,48,290	1,313	7,54,120
1897-98	409,463	65,41,400	18,634	10,02,870	28,648	24,30,120	13,298	22,02,630	5,569	17,59,220	1,417	7,80,860
1898-99	419,205	67,06,240	18,659	10,24,640	28,890	24,96,905	13,309	22,41,018	5,507	17,75,288	1,343	7,78,078
1899-1900	427,909	67,76,037	19,319	10,43,905	29,878	25,49,629	13,683	22,92,034	5,501	17,64,428	1,350	7,91,298
1900-01	421,703	68,16,215	19,216	10,54,354	29,869	26,04,864	13,542	23,34,192	5,518	18,46,069	1,357	8,17,167
1901-02	437,891	71,26,712	19,244	10,80,292	30,869	27,30,110	14,076	24,18,388	5,829	19,60,197	1,400	8,35,038
1902-03	452,703	73,86,795	21,093	11,58,081	31,653	28,05,074	14,317	24,61,199	5,940	19,66,620	1,398	8,43,282
1903-04	162,764	40,87,581	19,625	11,07,868	32,603	28,88,729	14,616	25,32,823	6,259	20,97,313	1,441	8,70,684
1904-05	161,063	41,86,409	21,143	11,89,913	34,542	30,36,403	15,825	26,86,354	6,286	21,29,750	1,577	9,34,804
1905-06	164,377	42,69,902	22,139	12,27,821	35,522	31,15,809	16,241	27,89,376	6,639	22,27,097	1,673	9,83,452
1906-07	167,711	43,45,222	22,836	12,83,773	37,374	32,62,947	16,876	28,98,369	6,815	23,02,103	1,678	9,89,757
1907-08	170,108	44,73,693	23,970	13,60,481	38,586	34,67,999	17,388	30,63,981	7,141	24,52,474	1,790	10,67,098
1908-09	173,384	45,90,206	24,568	14,13,748	39,145	35,37,195	17,885	31,24,594	7,518	24,80,470	1,927	10,80,248

	Class X, ₹30,000 but less than ₹40,000		Class XI, ₹40,000 but less than ₹50,000		Class XII, ₹50,000 but less than ₹1,00,000		Class XIII, ₹1,00,000 and more		Total Classes V to XIII	
	No.	₹	No.	₹	No.	₹	No.	₹	No.	₹
1886-87	435	2,57,231	204	1,73,914	262	4,31,269	105	9,04,101	44,941	79,35,225
1887-88	388	3,02,847	194	1,98,877	263	4,43,307	144	8,62,812	52,567	79,50,683
1888-89	433	3,36,314	184	2,04,854	287	4,93,293	173	10,76,557	54,885	85,77,048
1889-90	416	3,38,722	195	2,15,193	314	5,45,276	186	12,23,324	56,959	90,35,540
1890-91	418	3,26,586	215	2,34,908	326	5,64,579	194	12,08,838	56,808	90,41,831
1891-92	461	3,76,966	222	2,37,020	332	5,80,503	189	11,74,973	58,573	93,42,402
1892-93	483	4,05,764	242	2,65,537	313	5,55,623	188	13,02,620	59,808	95,93,264
1893-94	477	4,10,402	227	2,53,116	312	5,43,749	149	8,71,145	60,998	94,97,292
1894-95	588	4,80,565	252	2,79,841	346	6,09,179	186	13,52,733	62,891	1,04,16,298
1895-96	604	4,88,916	264	2,88,632	349	5,93,140	204	14,24,134	65,291	1,07,22,002
1896-97	558	4,53,241	278	3,05,352	379	6,47,710	242	16,76,339	66,354	1,10,54,582
1897-98	543	4,35,932	275	3,03,711	369	6,27,456	242	15,42,111	68,995	1,10,84,910
1898-99	528	4,44,761	266	2,95,088	340	6,00,566	233	15,77,243	69,975	1,12,33,587
1899-1900	511	4,21,909	257	2,92,025	339	6,01,645	232	16,48,083	71,070	1,14,04,956
1900-01	558	4,67,776	280	3,13,970	364	6,58,199	228	16,19,537	70,932	1,17,16,128
1901-02	561	4,60,458	267	2,93,316	366	6,31,394	231	18,59,647	72,843	1,22,68,840
1902-03	539	4,55,089	272	3,14,161	366	6,47,390	239	19,09,241	75,822	1,25,60,137
1903-04	557	4,60,287	286	3,24,397	389	6,84,985	247	18,87,227	75,776	1,28,54,813
1904-05	574	4,85,223	289	3,26,010	435	7,63,318	262	20,68,968	80,933	1,36,20,743
1905-06	600	5,04,791	309	3,39,853	390	6,77,643	299	23,82,947	83,812	1,42,50,547(a)
1906-07	643	5,69,781	299	3,41,614	467	8,37,077	387	31,80,200	87,375	1,56,65,621
1907-08	660	5,77,339	337	3,90,338	501	9,56,785	404	34,10,712	90,777	1,67,56,974(b)
1908-09	730	6,08,591	352	4,04,257	487	8,88,955	423	36,33,705	93,035	1,71,56,173(c)

* Under the Income Tax Act, II of 1886, the taxable minimum of income was ₹500. By the Income Tax (Amendment) Act, XI of 1903, this minimum was raised to ₹1,000. Under the original Act the first two classes of incomes were (I) ₹500 but less than ₹750 and (II) ₹750 but less than ₹1,000. On the passing of the amendment Act of 1903 these two classes were left out. The figures from 1903-04 under the old classes represent collections of arrears of Income Tax assessed in 1902-03

(a) Includes ₹1,758 for which the details by classes are not available

(b) Includes ₹9,767 for which the details by classes are not available

(c) Excludes arrear collections ₹15,590 for which the details under each Part are not available

No. 10

NUMBER of ASSESSEES in each PROVINCE of BRITISH INDIA in the year 1908-09

	Old Classes I and II (under ₹1,000) (a)	Classes I to IV (₹1,000 to under ₹2,000)	Classes V to XIII (₹2,000 and above ₹2,000)	Total number.
Burma	..	13,269	7,653	(b) 21,048
Eastern Bengal and Assam	..	13,139	6,267	19,406
Bengal	..	30,001	19,380	49,381
United Provinces of Agra and Oudh	..	21,453	10,590	(b) 33,117
Panjab	..	17,298	7,088	24,386
North-West Frontier Province	..	1,519	672	2,191
Bombay	..	28,002	15,738	43,740
Central Provinces and Berar	..	6,365	2,924	9,289
Madras	..	32,510	12,551	45,061
Other Provinces and Departments of Government	12	9,816	10,172	20,000
TOTAL	12	173,372	93,035	(b) 267,619

No. 11

COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE BRITISH INDIA, in each year from 1899-1900 to 1908-09

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL†	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL†
	1899-1900			1900-01		
Burma	3,35,700	6,61,350	10,50,470	3,39,140	7,23,780	11,17,289
Assam	1,14,380	2,09,480	3,23,860	1,03,675	1,91,906	2,95,581
Bengal	16,03,310	34,46,050	50,54,130	16,40,931	34,65,382	51,13,300
United Provinces of Agra and Oudh	10,39,870	13,07,864	(d)24,39,130	10,49,820	14,71,620	25,21,440
Panjab	7,15,310	6,79,000	13,94,310	7,36,704	7,39,880	14,76,584
Bombay	11,84,510	26,00,410	37,84,920	11,67,354	25,63,506	38,05,213
Central Provinces	1,41,759	2,38,173	3,79,932	1,32,454	2,25,137	3,57,591
Madras	12,04,850	14,74,550	26,79,400	11,92,288	15,06,909	26,99,197
Other Provinces and Departments of Government	4,43,429	17,65,317	22,22,742	4,58,159	18,07,422	22,78,725
TOTAL	67,83,118	1,23,82,194	1,93,28,894	68,20,525	1,26,95,542	1,96,64,911
	1901-02			1902-03		
Burma	3,70,572	8,26,615	12,10,734	3,80,717	8,21,314	(c)12,15,276
Assam	1,02,940	1,94,396	2,97,336	1,04,666	2,03,250	3,07,916
Bengal	17,67,788	38,50,748	56,18,536	18,18,827	40,08,240	58,27,067
United Provinces of Agra and Oudh	10,56,366	13,79,953	(d)25,18,658	10,91,061	13,79,312	(d)25,49,878
Panjab	7,23,593	7,03,269	14,26,862	7,16,884	7,36,546	14,53,430
North-West Frontier Province	51,789	51,553	1,03,342	52,962	60,775	1,13,737
Bombay	12,21,585	25,72,528	37,94,113	13,13,738	25,87,526	39,01,264
Central Provinces	1,27,883	2,09,738	3,37,621	1,32,646	2,19,544	3,52,190
Madras	12,63,251	15,78,698	28,41,949	13,03,301	16,31,670	29,34,971
Other Provinces and Departments of Government	4,46,431	18,33,473	22,96,365	4,76,400	18,64,413	23,48,914
TOTAL	71,32,198	1,22,00,971	2,04,45,516	73,91,202	1,35,12,590	2,10,04,643

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments (the last up to 1903-04), and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

(a) These figures represent the number of persons assessed to income tax in 1902-03 from whom arrears were collected in later years.

(b) Includes 126 assessees for Burma and 1,074 assessees for the United Provinces for whom information about classes is not available.

* See note marked (*) at foot of table No. 9. The figures under 'classes I to IV' include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04

† The figures in this column differ in some cases from the sums of the figures in the two preceding columns, as explained in the notes (c) and (d). The sum of the totals in the two preceding columns exceed the sum of the figures in the two 'total' columns in table No. 9 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 1, 3, and 7. Previous to 1908-09, however, some small differences occur

(c) Includes ₹13,245 in 1902-03, being deductions on commission paid to thugyis.

(d) Includes ₹91,396 in 1899-1900, ₹82,339 in 1901-02, and ₹79,505 in 1902-03, on account of collections by employers under section 9 (2) of the Act, the details of which by classes are not available

No. 11—*continued*

COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in each year from 1899-1900 to 1908-09—continued

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL†
	1903-04			1904-05		
Burma	2,29,342	9,47,104	(a)11,86,971	2,38,323	11,23,927	(a)13,69,082
Assam	48,736	1,97,738	2,46,474	48,917	1,98,049	2,46,966
Bengal (f)	9,76,056	39,46,796	49,22,852	9,96,365	40,03,160	49,99,525
United Provinces of Agra and Oudh	5,73,876	13,52,168	(b)19,95,959	5,74,125	13,87,768	(b)20,36,665
Punjab	4,08,995	7,57,670	11,66,665	4,24,270	7,94,915	12,19,185
North-West Frontier Province	33,466	65,507	98,973	35,758	72,961	1,08,719
Bombay	7,93,310	28,33,894	(c)36,27,204	7,97,790	29,01,908	36,99,698
Central Provinces	69,928	2,17,714	2,87,642	1,44,332	4,14,618	5,58,950
Madras	7,42,894	16,42,128	23,85,022	7,12,381	17,97,471	25,09,852
Other Provinces and Departments of Government	2,15,177	18,57,982	20,93,466	2,17,386	19,09,222	21,55,602
TOTAL	40,91,780	1,38,18,701	(c)1,80,11,228	41,89,647	1,46,03,999	1,89,04,244
	1905-06			1906-07		
Burma	2,84,632	12,42,379	(a)15,33,568	2,98,121	12,39,373	(a)15,43,349
Eastern Bengal and Assam (d)	2,81,172	6,51,018	(e) 9,42,299	2,98,327	7,11,709	10,10,036
Bengal (d) (f)	7,90,623	38,33,221	46,23,844	8,00,916	40,38,366	48,39,282
United Provinces of Agra and Oudh	5,60,678	14,24,587	(b)20,64,183	5,60,617	14,73,810	(b)21,15,070
Panjab	4,27,032	8,08,495	12,35,527	4,46,157	8,81,224	13,27,381
North-West Frontier Province	37,703	78,674	1,16,377	39,038	84,685	1,23,723
Bombay	7,88,040	30,16,838	38,04,878	7,88,547	38,55,014	46,43,561
Central Provinces	1,52,128	3,91,356	5,43,484	1,51,804	4,28,995	5,80,799
Madras	7,19,936	18,63,728	25,83,664	7,24,944	20,01,857	27,26,801
Other Provinces and Departments of Government	2,29,382	19,53,703	22,05,674	2,37,884	20,01,357	22,61,637
TOTAL	42,71,326	1,52,63,999	1,96,53,498	43,46,355	1,67,16,390	2,11,71,639
	1907-08			1908-09		
Burma	3,14,569	14,06,410	(a)17,27,575	3,33,744	14,41,083	(a)17,80,326
Eastern Bengal and Assam (d)	3,17,823	7,95,386	11,13,209	3,37,574	8,38,219	11,75,793
Bengal (f)	8,17,930	43,56,920	51,74,850	8,21,200	48,03,669	56,24,869
United Provinces of Agra and Oudh	5,73,783	15,18,291	(b)21,78,968	5,82,468	15,64,344	(b)22,33,140
Panjab	4,55,264	9,10,000	(h)13,65,858	4,73,301	9,36,818	(h)14,10,854
North-West Frontier Province	40,765	87,016	(h)1,27,821	42,362	86,734	(h)1,29,158
Bombay	8,02,300	40,53,780	(i)48,50,170	8,07,868	39,21,484	47,29,352
Central Provinces and Berar	1,60,661	4,27,835	5,88,496	1,65,324	3,98,483	5,63,807
Madras	7,43,137	21,97,430	29,40,567	7,65,204	21,82,766	29,47,970
Other Provinces and Departments of Government	2,49,536	21,00,599	(g)23,76,500	2,64,665	21,41,360	(g)24,28,398
TOTAL	44,75,768	1,78,53,667	2,24,44,014	45,93,710	1,83,14,960	2,30,23,667

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments (the last up to 1903-04), and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

* See note marked (*) at foot of table No. 9. The figures under 'classes I to IV' include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04

† The figures in this column differ in some cases from the sums of the figures in the two preceding columns, as explained in the notes (a), (b), (g), (h), and (i). The sum of the totals in the two preceding columns exceed the sum of the figures in the two 'total' columns in table No. 9 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 1, 3, and 7. Previous to 1908-09, however, some small differences occur

(a) Includes R10,525 in 1903-04, R6,882 in 1904-05, R6,557 in 1905-06, R5,855 in 1906-07, R6,596 in 1907-08, and R5,499 in 1908-09 being deductions on commission paid to thugyis

(b) Includes R69,915 in 1903-04, R74,772 in 1904-05, R78,918 in 1905-06, R80,643 in 1906-07, R86,894 in 1907-08, and R86,323 in 1908-09, on account of collections by employers under section 9 (2) of the Act, the details of which by classes are not available

(c) Defective in the details

(d) The figures for 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905

(e) Incomplete

(f) Including arrears of previous years realised during the year of report, with effect from 1901-02

(g) Includes R26,364 in 1907-08 and R22,373 in 1908-09 collected on the profits of some railway companies

(h) Includes arrear collections of R594 and R 735 in the Panjab and R 40 and R62 in the North-West Frontier Province in 1907-08 and 1908-09, respectively, the details of which by classes are not available

(i) Excludes arrear collections of R5,910 for which the details under each Part are not available

TRIBUTES FROM NATIVE STATES

[TABLE 1, PAGE 166]

(Compiled from the Finance and Revenue Accounts of the Government of India)

The statistics of revenue recorded in the table below represent tributes received from Native States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops, the latter constituting a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country. The figures do not show any important fluctuations from year to year except for arrears and their recovery and the levy of fees on succession (*nazarana*) in some cases.

The total receipts are less than one per cent of the total Indian revenue. The tributes and contributions amount to over 87 per cent, and those for special military forces are over 10 per cent of the total receipts. Fees on succession are on the average about 2½ per cent.

Madras contributes about 50 per cent, India, General, which includes the Bhopal, Bundelkhand, Rajputana, and Central India Agencies, 21 per cent, Bombay 16 per cent, and Burma 5 per cent.

TRIBUTES FROM NATIVE STATES

No. 1

STATEMENT shewing TRIBUTES (in rupees) from NATIVE STATES in each PROVINCE in each official year 1904-05 to 1908-09

		Tributes and Contributions of R50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces	Fees on Successions	Total Tributes
India, General (a)	1904-05	11,24,070	1,58,675	5,57,446	81,406	19,21,597
	1905-06	10,13,398	1,80,792	5,79,249	..	17,73,439
	1906-07	11,81,761	1,37,254	6,43,156	9,265	19,71,436
	1907-08	10,52,720	2,21,590	6,09,547	7,594	18,91,451
	1908-09	11,12,720	2,60,260	6,89,522	3,017	20,65,519
Central Provinces and Berar	1904-05	2,44,550		..	..	2,44,550
	1905-06	2,31,037		..	..	2,31,037
	1906-07	2,91,937		..	1,600	2,93,537
	1907-08	1,40,437		..	1,000	1,41,437
	1908-09	2,47,287		..	336	2,47,623
Burma	1904-05	5,22,292		..	..	5,22,292
	1905-06	5,28,087		..	..	5,28,087
	1906-07	4,93,242		..	..	4,93,242
	1907-08	4,47,196		..	..	4,47,196
	1908-09	4,49,600		..	..	4,49,600
Eastern Bengal and Assam	1904-05	50,100		..	225	50,325
	1905-06	50,100		..	185	50,285
	1906-07	50,100		..	..	50,100
	1907-08	50,000		..	..	50,000
	1908-09	50,200		..	..	50,200
Bengal	1904-05	..		..	..	..
	1905-06	20,550		..	..	20,550
	1906-07	33,150		..	..	33,150
	1907-08	28,675		..	..	28,675
	1908-09	34,175		..	..	34,175
Panjab	1904-05	2,31,000	47,109	..	1,32,000	4,10,109
	1905-06	2,31,000	46,617	..	24,400	3,02,017
	1906-07	2,31,000	45,780	..	..	2,76,780
	1907-08	2,31,000	45,158	..	..	2,76,158
	1908-09	2,31,000	46,516	..	6,600	2,84,116
Madras	1904-05	42,83,112	24,701	2,00,089	..	45,07,902
	1905-06	42,83,112	24,701	2,00,089	500	45,08,402
	1906-07	42,83,112	24,701	2,00,089	..	45,07,902
	1907-08	42,83,112	24,701	2,00,089	..	45,07,902
	1908-09	42,83,112	24,701	2,00,089	..	45,07,902
Bombay	1904-05	10,41,641	41,170	79,341	6,88,727	18,50,879
	1905-06	12,88,186	44,959	89,405	1,25,084	15,47,634
	1906-07	12,22,323	50,553	74,440	41,327	13,88,643
	1907-08	12,45,102	45,979	1,23,387	10,508	14,24,976
	1908-09	11,14,685	..	82,258	8,464	12,05,407
Total	1904-05	77,68,420		8,36,876	9,02,358	95,07,654
	1905-06	79,42,539		8,68,743	1,50,169	89,61,451
	1906-07	80,44,913		9,17,685	52,192	90,14,790
	1907-08	78,15,670		9,33,023	19,102	87,67,795
	1908-09	78,54,256		9,71,869	18,417	88,44,542

(a Includes the Bhopal, Nowgong (Bundelkhand), Rajputana, and Central India Agencies

INTEREST RECEIPTS

[TABLE 1, PAGE 168]

(Compiled from the Finance and Revenue Accounts of the Government of India)

The interest receipts in this section do not include interest on public works capital. The most important items included under this head of revenue are the loans and advances made by the Imperial Government to the Presidency Corporations and to Native States, as well as those by the Provincial Governments to mofussil municipalities and cultivators. The amount of the interest accrued on the former comes to about 40 per cent and on the latter 20 per cent of total receipts. This head also includes the interest on the securities held by the Paper Currency Department which contributes over 30 per cent of the total. There are other minor items, such as interest on securities of provincial funds, on arrears of revenue, and on overdrawn capital of guaranteed railways, which are included under this head of revenue.

The total receipts amount to a little over one per cent of the total Indian revenue. India, General, which includes the transactions of the Government of India, contributes nearly one half of the receipts, Bombay about a fifth, Bengal a seventh, and Madras one-eighteenth.

INTEREST RECEIPTS

No. 1

STATEMENT shewing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year, 1904-05 to 1908-09

		Imperial Loans and Advances			Provincial Loans and Advances								
		Native States	Presidency Corporations	Others	Mofussil Municipalities	Advances to cultivators	Other Loans and advances	On Currency investments	Securities of Provincial funds	On arrears of Revenue	On overdrawn capital of Guaranteed Railways	Other items	Total
India, General (a)	1904-05	10,26,725	..	2,43,450	..	..	15,090	34,70,420	2,081	87	4,96,270	7,414	52,61,537
	1905-06	9,88,547	..	5,86,546	..	..	18,273	34,70,420	2,337	53	2,86,941	26,100	53,79,217
	1906-07	11,16,468	..	75,045	..	..	15,500	34,70,420	2,430	12	4,40,290	50,068	51,70,233
	1907-08	10,58,570	..	74,187	..	..	15,638	34,70,420	944	..	10,66,923	1,992	56,88,674
	1908-09	10,75,480	..	70,637	..	..	15,537	34,70,420	1,434	..	11,09,619	7,88,248	65,31,375
Central Provinces and Berar	1904-05	..	..	16,306	42,087	33,907	741	..	7,129	1,301	..	131	1,01,602
	1905-06	..	..	14,229	34,846	28,743	449	..	7,014	1,357	..	99	86,737
	1906-07	..	..	..	29,200	54,043	..	..	6,850	..	..	1,455	91,548
	1907-08	..	..	..	47,620	36,164	..	..	6,851	..	..	747	91,382
	1908-09	..	..	..	42,178	1,06,741	263	..	2,989	..	..	1,652	1,53,823
Burma	1904-05	..	..	..	11,992	35,344	1,341	..	..	..	..	385	49,062
	1905-06	..	..	..	11,518	42,293	2,145	..	..	..	..	..	55,956
	1906-07	..	..	..	12,097	48,322	1,364	..	..	..	..	234	62,017
	1907-08	..	..	..	23,231	69,457	554	..	..	..	..	60	93,302
	1908-09	..	..	..	34,292	85,759	708	..	..	..	..	..	1,20,759
Eastern Bengal and Assam	1904-05	..	..	..	795	2,377	..	..	489	..	..	..	3,661
	1905-06	..	..	..	3,700	2,621	5,817	..	3,821	3,356	..	498	19,313
	1906-07	..	..	..	6,823	17,283	7,829	..	7,154	7,098	..	1,243	46,730
	1907-08	..	..	..	10,349	44,596	9,042	..	7,762	8,805	..	883	81,437
	1908-09	..	..	..	12,804	39,547	76,060	..	5,534	4,370	..	1,099	1,39,914
Bengal	1904-05	6,411	13,83,292	..	1,30,861	37,026	57,784	..	15,350	82,704	..	6,857	17,20,285
	1905-06	1,988	13,55,258	..	1,31,565	47,106	29,942	..	11,873	73,242	..	7,421	16,58,395
	1906-07	..	13,26,981	..	1,43,978	52,308	6,170	..	9,255	67,552	..	19,074	16,25,318
	1907-08	..	13,72,197	..	1,47,447	1,06,498	54,843	..	9,714	64,712	..	2,395	17,57,805
	1908-09	..	12,63,530	..	1,57,324	1,35,652	1,85,856	..	7,070	37,071	..	2,879	17,88,382
United Provinces of Agra and Oudh	1904-05	..	..	..	2,98,484	24,976	20,358	..	25,633	..	..	273	3,69,724
	1905-06	..	..	..	3,52,498	25,698	22,754	..	27,123	..	..	72	4,28,145
	1906-07	..	..	..	3,59,903	1,04,476	74,331	..	31,385	..	..	65	5,70,160
	1907-08	..	..	..	3,52,172	1,47,985	1,05,340	..	38,525	..	..	328	6,44,350
	1908-09	..	..	..	3,80,674	7,26,922	1,94,293	..	13,064	..	..	3,700	13,18,653
Panjab	1904-05	40,466	..	..	1,80,139	83,258	4,395	..	1,678	13,875	..	91	3,23,902
	1905-06	59,639	..	..	1,87,274	88,014	3,567	..	2,210	9,447	..	10	3,50,161
	1906-07	51,664	..	..	1,81,312	1,20,938	3,244	..	1,851	7,988	..	10	3,67,007
	1907-08	42,960	..	..	1,76,885	1,04,587	3,816	..	2,146	4,993	..	1	3,35,388
	1908-09	34,359	..	..	1,62,981	1,11,328	10,609	..	..	5,364	..	105	3,24,746
North-West Frontier Province	1904-05	..	..	9,440	..	..	..	..	..	..	..	..	9,440
	1905-06	..	..	8,847	..	..	..	..	..	..	..	..	8,847
	1906-07	..	..	9,948	..	..	..	..	..	..	..	..	9,948
	1907-08	..	..	13,008	..	..	..	..	..	..	..	40	13,048
	1908-09	..	..	12,939	..	..	..	..	..	..	..	..	12,939
Madras	1904-05	..	2,23,690	1,174	62,916	1,56,312	2,467	..	66,546	23,404	..	1,660	5,39,169
	1905-06	..	3,46,616	..	72,685	1,47,801	4,140	..	78,401	38,668	..	1,868	6,90,179
	1906-07	..	2,84,848	..	76,239	1,68,982	4,879	..	1,09,614	42,547	..	2,340	6,89,449
	1907-08	..	3,13,303	..	83,292	1,77,554	3,525	..	1,37,915	33,002	..	2,293	7,50,884
	1908-09	..	3,55,325	45,392	82,689	1,67,878	76,132	..	6,443	29,487	..	505	7,63,851
Bombay	1904-05	44,965	13,37,729	3,610	52,661	3,35,237	1,04,070	..	75,313	3,691	116	840	19,58,232
	1905-06	80,287	13,30,790	1,462	44,694	2,74,732	1,00,088	..	75,016	2,958	16,485	68,179	19,29,691 (b)
	1906-07	4,43,963	13,23,568	1,191	41,231	3,50,359	95,444	..	74,783	4,959	..	3,370	23,38,868
	1907-08	2,70,152	13,15,755	1,272	95,477	5,71,974	86,408	..	74,458	14,346	12,657	1,154	24,43,690
	1908-09	2,71,993	13,07,692	873	43,164	5,34,909	75,332	..	50,906	5,686	18,418	2,651	23,11,624
Total	1904-05	11,18,567	29,44,711	2,73,980	7,79,935	7,08,437	2,06,246	34,70,420	1,94,219	1,25,062	4,96,386	18,651	1,03,36,614
	1905-06	11,30,461	30,32,664	6,11,084	8,38,780	6,57,008	1,86,675	34,70,420	2,03,795	1,29,081	3,03,426	39,247	1,06,06,641
	1906-07	16,12,095	29,35,397	86,184	8,50,583	9,16,711	2,08,261	34,70,420	2,43,322	1,30,156	4,40,290	77,859	1,09,71,278
	1907-08	13,71,682	30,01,255	88,467	9,36,473	12,58,635	2,79,382	34,70,420	2,78,315	1,25,858	10,79,580	9,893	1,18,99,960
	1908-09	13,81,832	29,26,547	1,29,841	9,16,106	19,08,736	6,34,790	34,70,420	87,440	81,978	11,28,037	8,00,339	1,34,66,066

(a) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and the Central India, Rajputana, Bhopal, Bundelkhand and Baluchistan Agencies.
(b) The small fall in this year was due to the unfavourable season having adversely affected the recoveries of interest on loans granted to cultivators.

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[FOURTH ISSUE]

STATISTICS OF BRITISH INDIA

For 1909-10 and preceding years

PART IV *(b)*

FINANCE AND REVENUE

INCLUDING STATISTICS RELATING TO

Principal Heads of Revenue: Land Revenue, Opium, Salt, Stamps, Customs, etc.

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STATISTICS OF BRITISH INDIA

PART IV (*b*)—FINANCE AND REVENUE.

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		1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1908-09	1909-10
LAND REVENUE—									
Receipts	₹	..	..	24,75,42,050	27,02,26,190	27,87,81,705	29,74,64,233	31,27,51,566	33,67,42,941
Charges	,,	..	..	3,67,61,360	4,09,70,540	4,22,31,350	5,00,11,481	5,48,02,018	5,47,42,665
FORESTS—									
Area	sq. m.	..	..	112,608	112,511	208,369	233,651	241,774	
Revenue	₹	..	..	1,49,67,135	1,70,99,380	1,97,70,493	2,66,74,593	2,54,56,799	
Expenditure	,,	..	..	80,63,125	93,32,610	1,11,60,040	1,42,58,521	1,47,26,034	
Outturn of Forest produce—									(b)
Timber and fuel	c. ft.	..	..	..	..	..	246,334,840	232,035,865	
Bamboos	No.	..	..	..	..	..	210,173,780	180,276,021	
Minor produce	₹	..	..	..	..	..	55,12,819	69,38,743	
OPIUM—									
Receipts	,,	10,48,00,510	8,94,25,150	7,87,91,820	7,12,39,220	7,65,33,633	8,20,31,694	8,82,71,824	8,30,20,245
Charges	,,	2,02,87,570	3,05,76,740	2,18,07,970	2,06,89,410	2,67,88,124	2,83,86,616	1,85,41,320	1,66,52,322
Area under cultivation	Acres	536,282	594,921	501,719	532,272	606,662	613,996	361,832	354,577
Production to August 31	mds.	94,798	121,500	83,099	87,281	89,119	107,228	61,803	67,666
SALT—									
Receipts	₹	7,06,27,656	6,32,08,497	8,23,16,832	8,57,13,440	9,05,05,670	6,07,89,821	4,69,79,280	4,71,68,698
Charges	,,	36,34,882	42,24,292	46,52,727	61,69,160	64,12,715	67,34,095	72,30,878	70,50,520
Quantity consumed	mds.	27,363,609	31,690,062	33,280,738	34,686,981	35,815,282	38,599,745	43,017,024	43,238,237
Duty	₹	6,76,64,790	6,02,48,710	7,98,10,730	8,31,14,370	8,75,57,786	5,73,97,425	4,32,64,162	4,34,85,142
STAMPS—									
Receipts	,,	3,24,86,550	3,66,14,210	4,07,20,810	4,72,10,020	5,01,06,562	5,85,10,734	6,84,77,541	7,13,35,213
Charges	,,	10,91,140	10,95,710	11,73,390	13,27,250	15,49,190	18,92,767	21,39,926	20,75,339
EXCISE—									
Receipts	,,	3,18,79,960	3,98,20,531	4,92,12,736	5,65,36,608	5,91,98,376	8,53,37,424	9,58,07,385	9,80,25,819
Charges	,,	9,12,797	11,90,469	17,49,806	21,17,171	25,23,808	38,83,446	61,32,515	61,63,106
PROVINCIAL RATES—									
Revenue	,,	..	..	3,49,12,400	3,70,70,050	3,84,40,692	4,19,76,756	80,03,921	86,88,348
Expenditure	,,	..	..	54,040	52,675	5,09,616	5,58,168	65,761	74,175
CUSTOMS REVENUE—									
From Imports	,,	1,77,13,580	43,54,500	79,44,510	3,97,86,452	4,01,42,293	5,00,89,920	5,98,08,418	5,89,59,995
,, Exports	,,	71,86,610	74,38,490	92,10,395	92,92,242	84,89,433	1,15,11,257	81,80,561	1,04,63,696
INCOME TAX—									
Assessees and collections—									
Incomes, less than ₹1,000	No.	..	..	274,259	299,790	303,426	(a)30	(a)12	(a)9
	₹	..	..	31,39,910	34,51,970	35,20,956	(a)395	(a)113	(a)92
,, less than ₹2,000	No.	..	..	92,951	109,012	118,277	164,347	173,372	178,318
	₹	..	..	25,33,290	29,76,850	32,95,259	42,69,507	45,90,093	47,89,390
,, ₹2,000 and above	No.	..	..	56,808	65,291	70,932	83,812	93,035	96,048
	₹	..	..	90,41,831	1,07,22,002	1,17,16,128	1,42,50,547	1,71,56,173	1,71,22,443
TOTAL (inclusive of interest on securities)	No.	..	..	425,614	476,917	498,686	249,444	267,619	275,623
	₹	..	..	1,57,79,390	1,81,67,620	1,96,64,911	1,96,53,498	2,30,23,667	2,31,95,483
TRIBUTES FROM NATIVE STATES.	₹	..	..	76,04,210	79,23,010	86,67,349	89,61,451	88,44,542	88,24,607
INTEREST RECEIPTS	,,			89,26,309	80,12,670	89,26,309	1,06,06,641	1,34,66,066	1,52,48,837

(a) With effect from the 1st April 1903 the taxable minimum of income was raised from ₹500 to ₹1,000 by the Indian Income Tax (Amendment) Act, XI of 1903 These figures represent the arrears of 1902-03

(b) Figures for 1909-10 not yet available.

LAND REVENUE

[TABLES 1 AND 2, PAGES 5 AND 6]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This section shews the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents nearly a quarter of the total revenue of India, is made up, on the average of the last five years, chiefly of receipts under the following heads :—

Ordinary land revenue	about 90 per cent
Assessment of alienated lands less quit-rents	,, 3 per cent
Capitation tax	,, 3 per cent
Fisheries and miscellaneous revenue	,, 3 per cent

Receipts from the sale of proprietary right, waste lands, etc., and recovery of survey and settlement charges amounted to less than 1 per cent. Land revenue due to irrigation amounts to over a crore and a half of rupees and represents over 5 per cent of the total land revenue, but is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to over 28 crores, of which about 6 crores are contributed by Madras and the United Provinces each, 4 crores by Bombay, 3 crores by Bengal, 2½ crores by the Panjab and Burma each, and nearly 2 crores each by Eastern Bengal and Assam, and the Central Provinces and Berar. The permanent settlement system obtains over the greater part of Bengal and Eastern Bengal, nearly a third of Madras, some districts of the United Provinces, and other scattered tracts.

In 1905-06 the failure of the monsoon produced a sinister effect on the revenue in the Panjab. The injury done to the *rabi* crop in the United Provinces by frost also affected the revenue in that province.

The year 1906-07 was a normal year and land revenue rose by over 1·80 crores, of which Bombay contributed 63 lakhs, Eastern Bengal and Assam 44 lakhs, Madras 43 lakhs, the United Provinces and the Panjab 28 lakhs each. Bengal shewed a falling-off of 34 lakhs.

The falling-off of 1·62 crores in 1907-08 is attributable to the suspensions and remissions which were sanctioned on a very large scale consequent on the prevalence of famine. The remissions and suspensions were largest (*viz.*, a crore) in the United Provinces. Bombay comes next with 34 lakhs, and the Panjab and the Central Provinces account for 20 and 11 lakhs, respectively.

In 1908-09 there was a rise in land revenue by 1½ crores owing mainly to large collection of famine arrears. The largest increase took place in the United Provinces (1·25 crores), Burma and Madras standing next with 22·7 lakhs and 4·15 lakhs, respectively.

In 1909-10, agricultural conditions were very good on the whole, and land revenue rose by over 2·06 crores, of which Bombay contributed 64·3 lakhs, the Panjab 52·8 lakhs, the United Provinces 41·7 lakhs, the Central Provinces and Berar 22·3 lakhs, Madras 14·1 lakhs, Eastern Bengal and Assam 5·8 lakhs and Bengal 4·5 lakhs.

Bombay contributes about 97 per cent of the receipts from assessment of alienated lands less quit-rents, and the Panjab over 2 per cent, while the share of Bengal is below 1 per cent.

Nearly the whole of the capitation tax is derived from Burma, Eastern Bengal and Assam being the only other province which contributes towards this head to the extent of about 2½ per cent.

Burma is responsible for more than a half of the fisheries and miscellaneous revenue. Bombay, the Panjab, the United Provinces, and Madras contribute from 5 to 9 lakhs each; Eastern Bengal and Assam, Bengal, the North-West Frontier Province, and the Central Provinces and Berar follow with shares varying from 1½ to 4 lakhs each.

Land revenue due to irrigation is derived chiefly from Madras, the Panjab, Bombay, and the United Provinces.

The expenditure on land revenue (including district administration) is about 17 per cent of the receipts and represents nearly 5 per cent of the total expenditure.

The detailed items on the five years' averages are :—

Charges of district administration	44 per cent
District charges	24 per cent
Allowances to district and village officers	12 per cent
Survey and settlements	12 per cent
Commissions on collections	5 per cent
Management of Government estates and grazing lands	2 per cent

The expenditure on district administration is the highest in Madras which is answerable for 20 per cent. The United Provinces comes next with a share of 18 per cent, Bombay, Bengal and Burma account for about 15, 12 and 11 per cent, respectively. Eastern Bengal and Assam is responsible for 8 per cent and the Central Provinces and Berar for 5 per cent.

LAND REVENUE—*continued*

Bengal leads with a share of 22 per cent of the expenditure on survey and settlements, Madras accounts for 17 per cent, and the Panjab and Eastern Bengal and Assam are responsible for about 16 per cent each; Burma accounts for 13 per cent, while the Central Provinces and the United Provinces are jointly debited to the extent of 10 per cent only.

The United Provinces are responsible for 29 per cent of the expenditure under district charges. Bombay comes next with 20 per cent; Madras is answerable for 17 per cent, the Panjab 13 per cent, Burma 8 per cent, and the Central Provinces about 7 per cent.

Madras is answerable for nearly 62 per cent of the expenditure under "Allowances to district and village officers," Bombay nearly 22 per cent, and the Central Provinces 16 per cent.

LAND REVENUE

No. 1

STATEMENT shewing LAND REVENUE RECEIPTS (in rupees) in each PROVINCE in each official year, 1905-06 to 1909-10

		Ordinary Land Revenue	Assessment of alienated lands, less quit-rents	Capitation tax	Sale of proprietary right, waste lands, etc.	Fisheries and miscellaneous revenue	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
India, General (a)	1905-06	11,54,302	..	..	1,228	1,84,950	..	13,40,480	..	13,40,480
	1906-07	13,27,080	..	6,876	837	1,94,950	..	15,29,743	..	15,29,743
	1907-08	13,20,828	..	6,208	2,654	1,74,962	..	15,04,652	..	15,04,652
	1908-09	16,14,455	..	2,340	3,241	1,73,742	..	17,93,778	..	17,93,778
	1909-10	16,78,836	..	966	7,964	1,95,897	..	18,83,663	..	18,83,663
Central Provinces and Berar	1905-06	1,68,42,363	..	..	45,724	1,35,629	..	1,70,23,716	..	1,70,23,716
	1906-07	1,68,75,780	..	..	39,190	1,58,336	..	1,70,73,306	..	1,70,73,306
	1907-08	1,57,57,749	..	..	25,707	2,02,595	..	1,59,86,051	..	1,59,86,051
	1908-09	1,63,73,624	..	..	86,264	1,71,003	..	1,66,30,891	..	1,66,30,891
	1909-10	1,86,07,967	..	..	26,208	1,40,496	..	1,87,74,671	..	1,87,74,671
Burma	1905-06	2,31,15,264	..	96,91,478	1,87,777	53,06,977	..	3,83,01,496	*16,944*	3,82,84,552
	1906-07	2,37,08,678	..	97,24,180	31,147	51,45,677	..	3,86,09,682	*45,191*	3,85,64,491
	1907-08	2,45,96,960	..	88,59,325	48,937	52,42,943	..	3,87,48,165	*29,581*	3,87,18,584
	1908-09	2,58,56,618	..	96,58,372	11,153	55,42,762	..	4,10,68,905	*40,136*	4,09,88,769
	1909-10	2,58,60,193	..	96,10,981	35,716	65,22,578	..	4,20,29,468	*96,582*	4,19,32,886
Eastern Bengal and Assam	1905-06	1,42,69,505	5,515	..	2,29,590	5,17,394	68,516	1,50,90,520	..	1,50,90,520
	1906-07	1,86,07,534	9,139	2,26,617	8,572	3,15,746	1,85,058	1,93,52,666	..	1,93,52,666
	1907-08	1,88,10,984	9,211	2,58,039	6,654	3,50,714	7,39,112	2,01,74,714	..	2,01,74,714
	1908-09	1,88,61,448	9,179	2,35,298	15,109	4,11,988	3,29,638	1,98,62,660	..	1,98,62,660
	1909-10	1,94,46,328	9,288	2,52,414	14,288	3,99,268	1,49,599	2,02,71,185	..	2,02,71,185
Bengal	1905-06	3,19,67,082	81,672	..	5,80,379	2,40,393	3,03,202	3,31,72,728	..	3 31,72,728
	1906-07	2,85,53,571	78,949	243	95,853	2,69,129	*—92,874*	2,89,04,871	..	2,89,04,871
	1907-08	2,80,85,306	78,011	161	51,422	2,33,429	7,57,391	2,92,05,720	..	2,92,05,720
	1908-09	2,86,46,849	77,358	5,103	52,952	2,34,471	2,56,710	2,92,73,443	..	2,92,73,443
	1909-10	2,90,96,514	65,262	645	1,51,876	2,68,994	9,02,005	3,04,85,296	..	3,04,85,296
United Provinces of Agra and Oudh	1905-06	5,97,60,735	..	..	630	6,66,239	..	6,04,27,604	*15,37,392*	5,88,90,212
	1906-07	6,25,28,271	..	..	8,995	6,75,029	..	6,32,12,295	*15,62,148*	6,16,50,147
	1907-08	5,23,87,259	..	..	16,914	6,61,060	..	5,30,65,233	*16,33,384*	5,14,31,849
	1908-09	6,49,66,067	..	..	11,830	6,41,729	..	6,56,19,626	*16,34,249*	6,39,85,377
	1909-10	6,91,36,130	..	..	1,585	7,24,070	..	6,98,61,785	*16,53,415*	6,82,08,370
Panjab	1905-06	2,23,41,428	2,04,025	..	8,77,964	7,29,711	..	2,41,53,128	*19,69,134*	2,21,83,994
	1906-07	2,51,70,213	2,15,154	..	9,52,175	8,58,619	..	2,71,96,161	*23,08,758*	2,48,87,403
	1907-08	2,31,66,047	1,99,281	..	6,77,029	7,94,372	..	2,48,36,729	*23,81,364*	2,24,55,365
	1908-09	2,30,96,021	1,86,926	..	5,45,189	7,51,241	..	2,45,79,377	*24,90,477*	2,20,88,900
	1909-10	2,83,75,609	2,26,246	..	19,62,923	8,22,747	..	3,13,87,524	*30,51,148*	2,83,36,376
North-West Frontier Province	1905-06	17,78,171	3,591	..	8,852	1,43,201	..	19,33,815	*48,672*	18,85,143
	1906-07	20,13,175	4,779	..	15,543	1,99,247	..	22,32,744	*50,420*	21,82,324
	1907-08	21,33,158	6,189	..	436	2,15,066	..	23,54,849	*52,568*	23,02,281
	1908-09	21,49,467	5,264	..	1,488	1,85,902	..	23,42,121	*90,330*	22,51,791
	1909-10	21,39,423	5,166	..	..	1,86,110	..	23,30,699	*75,394*	22,55,305
Madras	1905-06	5,84,09,161	..	..	19,038	28,65,202	..	6,12,93,401	*84,76,297*	5,28,17,104
	1906-07	6,27,32,529	..	..	41,566	4,33,831	..	6,32,07,926	*85,10,604*	5,46,97,322
	1907-08	6,24,17,034	..	..	1,04,335	5,36,888	..	6,30,58,257	*93,49,279*	5,37,08,978
	1908-09	6,30,62,148	..	..	3,53,296	2,85,789	..	6,37,01,233	*95,76,374*	5,41,24,859
	1909-10	6,44,72,596	..	..	1,19,619	3,22,922	..	6,49,15,137	*94,93,234*	5,54,21,903
Bombay	1905-06	3,51,03,667	90,62,351	..	..	5,61,327	..	4,47,27,345	*24,83,248*	4,22,44,097
	1906-07	4,14,85,603	91,26,169	..	..	6,48,337	..	5,12,60,109	*26,27,589*	4,86,32,520
	1907-08	3,80,41,656	91,65,574	..	..	8,03,984	..	4,80,11,214	*21,61,813*	4,58,49,401
	1908-09	3,83,33,457	92,24,262	..	..	3,21,813	..	4,78,79,532	*24,94,102*	4,53,85,430
	1909-10	4,47,65,857	95,90,522	..	..	4,47,134	..	5,48,03,513	*23,91,047*	5,24,12,466
TOTAL	1905-06	26,47,41,678	93,57,154	96,91,478	19,51,182	1,13,51,023	3,71,718	29,74,64,233	*1,45,31,687*	28,29,32,546
	1906-07	28,30,02,434	94,34,190	99,57,916	11,93,878	88,98,901	92,184	31,25,79,503	*1,51,04,710*	29,74,74,793
	1907-08	26,67,16,981	94,58,266	91,23,733	9,34,088	92,16,013	14,96,503	29,69,45,584	*1,56,07,989*	28,13,37,595
	1908-09	28,29,60,154	95,02,989	99,01,113	10,80,522	87,20,440	5,86,348	31,27,51,566	*1,63,65,668*	29,63,85,898
	1909-10	30,35,79,453	98,96,483	98,65,006	23,20,179	1,00,30,216	10,51,604	33,67,42,941	*1,67,60,820*	31,99,82,121

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies

No. 2

STATEMENT shewing LAND REVENUE EXPENDITURE (in rupees) in each PROVINCE in each official year, 1905-06 to 1909-10

		Charges of District Administration	Survey and settlements	Directorate	District charges	Management of Government estates and grazing lands	Commissions on Collections	Allowances to District and Village Officers	Other charges	Total Expenditure
India, General	1905-06	2,86,578	1,56,484	10,725	1,22,095	..	21,645	..	..	5,97,527
	1906-07	2,91,174	1,81,806	10,261	1,23,974	..	12,262	..	..	6,19,477
	1907-08	2,84,083	2,25,628	11,059	1,24,165	..	21,822	..	..	6,66,757
	1908-09	3,02,134	2,42,927	8,985	1,45,462	..	14,230	..	..	7,13,738
	1909-10	3,07,712	2,40,205	8,727	1,36,781	..	15,918	..	..	7,09,343
Central Provinces and Berar	1905-06	14,73,479	2,82,990	67,639	6,32,239	36,300	35,869	9,87,434	..	35,15,950
	1906-07	11,24,194	2,61,019	69,976	8,24,052	35,038	36,366	9,93,285	..	33,43,930
	1907-08	11,45,644	3,46,034	73,799	9,00,822	53,925	25,277	10,05,973	..	35,51,474
	1908-09	11,63,955	4,09,745	76,748	9,77,304	62,526	36,374	10,12,861	..	37,39,513
	1909-10	11,48,673	5,42,686	83,179	9,21,184	57,943	46,691	10,16,052	..	38,16,408
Burma	1905-06	24,68,088	7,88,463	..	7,61,142	..	20,62,766	..	..	60,80,459
	1906-07	26,25,842	8,47,236	..	8,25,903	..	19,97,234	..	..	62,96,215
	1907-08	27,20,748	8,53,360	..	8,60,564	..	20,50,432	..	..	64,85,104
	1908-09	23,93,548	8,52,490	..	13,62,018	..	22,11,298	..	..	68,19,354
	1909-10	23,81,643	6,85,601	..	14,29,013	..	21,39,464	..	..	66,35,721
Eastern Bengal and Assam	1905-06	10,35,870	3,41,423	43,484	1,91,339	1,44,395	2,35,373	2,127	..	19,94,011
	1906-07	18,43,937	7,43,934	44,519	2,17,896	2,91,892	3,08,684	2,881	..	34,53,743
	1907-08	19,07,779	11,60,792	38,400	2,28,176	3,30,538	3,69,190	4,488	..	40,39,363
	1908-09	19,54,936	14,43,549	67,306	2,33,819	3,32,803	3,21,675	4,018	..	43,58,106
	1909-10	19,54,707	15,69,997	50,672	2,22,190	3,28,548	3,62,672	1,937	..	44,90,723
Bengal	1905-06	29,72,235	16,88,549	63,361	39,189	6,71,928	1,152	..	..	54,36,414
	1906-07	25,80,326	14,12,178	37,634	46,981	4,81,922	1,432	..	..	45,60,473
	1907-08	26,77,175	11,66,875	35,103	2,36,022	5,68,767	1,542	..	..	46,85,484
	1908-09	27,39,528	13,60,215	35,854	2,86,506	4,03,719	1,435	..	..	48,27,257
	1909-10	27,17,104	14,54,347	41,332	3,57,117	3,51,145	2,868	..	..	49,23,913
United Provinces of Agra and Oudh	1905-06	39,21,918	4,56,845	1,08,243	35,50,390	2,14,518	4,970	..	1,59,467	84,16,351
	1906-07	40,47,612	3,71,128	1,24,933	35,76,487	2,39,425	4,969	..	79,524	84,44,078
	1907-08	42,69,609	2,76,421	1,30,012	35,87,920	2,58,306	4,960	..	26,549	85,53,777
	1908-09	45,11,607	1,80,166	1,26,393	36,04,274	2,48,691	4,982	..	198	86,76,311
	1909-10	43,52,003	35,607	1,14,701	36,02,444	2,58,094	5,042	..	..	83,67,891
Panjab	1905-06	20,28,840	9,18,247	55,891	15,67,404	12,027	..	8,860	..	45,91,269
	1906-07	20,48,525	10,38,473	63,395	15,43,875	11,672	..	7,548	..	47,13,488
	1907-08	21,16,463	10,76,525	57,572	15,41,702	12,504	..	6,437	..	48,11,203
	1908-09	21,72,200	10,12,897	61,269	17,07,950	12,596	..	8,035	..	49,74,947
	1909-10	21,39,287	10,11,013	60,313	15,58,991	13,665	..	2,658	..	47,85,927
North-West Frontier Province	1905-06	3,17,328	2,66,011	..	1,52,011	10,354	..	17,394	..	7,63,098
	1906-07	3,33,970	1,95,983	..	1,55,170	12,301	..	17,617	..	7,15,041
	1907-08	3,46,555	68,401	..	1,55,077	12,517	..	15,861	..	5,98,411
	1908-09	3,56,753	187	..	1,75,618	14,515	..	11,672	..	5,58,745
	1909-10	3,79,603	6,100	..	1,72,146	20,104	..	9,247	..	5,87,200
Madras	1905-06	43,87,572	9,47,541	80,762	19,84,427	..	..	36,92,282	1,00,236	1,11,92,820
	1906-07	43,78,585	9,62,037	57,646	20,62,463	..	..	38,69,549	88,093	1,14,18,373
	1907-08	44,83,066	10,23,555	60,034	21,83,495	..	..	40,35,753	81,542	1,18,67,445
	1908-09	46,22,261	11,35,819	61,706	22,34,821	..	..	38,40,431	1,22,216	1,20,17,254
	1909-10	47,39,799	12,49,934	63,869	23,24,004	..	..	39,30,007	96,483	1,24,04,096
Bombay	1905-06	32,03,567	1,07,558	3,10,555	24,72,469	..	1,575	13,27,858	..	74,23,582
	1906-07	33,53,361	88,296	2,99,521	24,40,891	..	1,759	13,23,893	..	75,07,721
	1907-08	34,74,297	1,09,850	2,49,297	24,76,092	..	724	13,27,515	..	76,37,775
	1908-09	36,10,495	1,32,949	2,62,305	27,54,261	..	..	13,56,783	..	81,16,793
	1909-10	35,55,265	1,43,541	2,74,471	26,25,979	..	..	14,22,187	..	80,21,443
TOTAL	1905-06	2,20,95,475	59,54,111	7,40,660	1,14,72,705	10,89,522	23,63,350	60,35,955	2,59,703	5,00,11,481
	1906-07	2,26,27,526	61,02,090	7,07,885	1,18,17,692	10,72,250	23,62,706	62,14,773	1,67,617	5,10,72,539
	1907-08	2,34,25,419	63,07,441	6,55,276	1,22,94,035	12,36,557	24,73,947	63,96,027	1,08,091	5,28,96,793
	1908-09	2,38,27,417	67,70,944	7,00,566	1,34,82,033	10,74,850	25,89,994	62,33,800	1,22,414	5,48,02,018
	1909-10	2,36,75,796	69,39,031	6,97,264	1,33,49,849	10,29,499	25,72,655	63,82,088	96,483	5,47,42,665

FORESTS

TABLES 1 TO 9, PAGES 9 to 32]

Compiled from the annual Review of Forest Administration in British India by the Inspector General of Forests)

These tables show statistics regarding State forests only, *i.e.*, lands administered as forests by the Forest Department of the Government of India under legal enactments for the time being in force dealing with forests. There are in British India immense forest areas outside the direct control of the Forest Department, which are managed by district officers, local boards or municipalities, or by the owners themselves, the statistics regarding which are not shown in these tables.

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest land.

The "Reserves" are forests intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons.

The "Protected" forests may be either in a state of transition to Reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities.

The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Table No. 1 shows all State forest lands and proportion thereof to total area in British India in each year from 1889-90 to 1908-09. Out of the 241,774 square miles under State management in 1908-09, which is 24·5 per cent of the total area (986,144 square miles) of British India, 94,561 square miles or 9·6 per cent were reserved, 8,835 or 1 per cent were protected, and the remaining 138,374 or 14 per cent were unclassed.

Table No. 2 shows all State forest lands and proportion thereof to whole area in each province in each of the five years ending 1908-09. These provincial statistics show that in 1908-09, the percentage of forest land varied from 1·8 per cent in the North-West Frontier Province and 3·8 per cent in the United Provinces to 30·9 per cent in Eastern Bengal and Assam, 62·1 per cent in the Andamans, and 76·1 per cent in Burma. The largest area of unclassed forests occurs in those Provinces where the population is scantiest; in fact Burma claims 110,868 square miles or 80 per cent of the total area under this head, while Eastern Bengal and Assam appropriates the bulk of the balance, *i.e.*, 22,703 square miles or 16·4 per cent.

Table No. 3 shows the progress of working-plans in each province and circle in each official year from 1904-05 to 1908-09. Under the Forest Acts the Provincial Government deputes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations, such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1908-09 show that 48,639 square miles or 51·4 per cent of the area of Reserved forests are worked under regular plans.

The direct value of forests to the State may be gauged by the financial results of their working as shewn in tables Nos. 4 to 7. In 1908-09 the gross revenue collected through the agency of the Department amounted to R2·54 crores and the total expenditure to R1·47 crores, the net revenue being R1·07 crores or R44 per square mile of land under the control of the Forest Department. More than 36·1 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Bombay and Madras and of the United Provinces and the Central Provinces. The sale of timber and fuel produced R1·92 crores, minor produce, R20·78 lakhs, and receipts from grazing, R22·05 lakhs. The steady improvement in forest revenue is worthy of note. Between 1889—94 it averaged R1·59 crores. By 1898-99 the quinquennial average had risen to R1·77 crores, by 1903-04, to R1·97 crores, and by 1908-09, to more than R2½ crores. During the same period the expenditure had increased from R86 lakhs to R98 lakhs, R113 lakhs, and R141 lakhs, respectively. The proportion of expenditure to gross revenue was in 1908-09 nearly 58 per cent, and of this nearly 46 per cent was spent on administration, 49 per cent on working, protection, and improvement, while 2 per cent was expended on the construction of new Reserves by settlement and on the demarcation and survey operations.

The net revenue of the State forests has between 1889—1909 risen from R73 lakhs to R107 lakhs, and the yield is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1908-09 the value of these grants amounted on a very low estimate to about 18 per cent of the gross revenue collected from the State forests.

Table No. 8 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. The total outturn of timber and fuel from State forests amounted, on an average of the five years ending 1908-09, to 237,413,610 cubic feet; the average outturn per square mile varies considerably in the different Provinces, being dependent on the intensity of working and the density of the population. The yield of bamboos numbered 196,106,355; of these about one-third was supplied by Burma, Madras, Eastern Bengal and Assam, and the Central Provinces coming successively next in the rank of importance. The yield of minor

FORESTS—*continued*

produce from State forests was valued in 1908-09 at R69,38,743, the chief items being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrabolams, and other tanning materials.

Table No. 9 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1908-09 over 44,497 square miles, which is 49 per cent of total area of reserves. The area closed to grazing amounted to 41,188 square miles, of which over 19,000 were in Burma, where cattle are few and vast tracts of waste land are still available outside Reserves. The area closed to browsers, principally goats, amounted to 20,902 square miles situated chiefly in Bombay and the Central Provinces and Berar. The number of animals grazed were 11,426,927 on payment and 3,324,677 free.

FORESTS

No. 1

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA, in each official year from 1889-90 to 1908-09

	Area in square miles	Forest area, in square miles				Proportion of forest area to whole area
		Reserved	Protected	Unclassed State*	Total	
1889-90	816,733	56,106	29,784	19,555	105,445	12·0
1890-91	894,059	57,301	35,950	19,357	112,608	13·0
1891-92	894,364	59,743	35,489	19,734	114,966	13·0
1892-93	895,874	66,865	33,083	25,412	125,360	14·0
1893-94	950,792	71,589	7,579	24,680	103,848	10·92
1894-95	950,792	74,271	7,090	31,591	112,952	11·88
1895-96	950,792	76,482	8,347	27,682	112,511	11·82
1896-97	886,240	79,311	9,024	25,582	113,917	12·8
1897-98	946,923	81,414	8,845	29,512	119,771	12·63
1898-99	946,923	84,148	8,483	29,565	122,196	12·88
1899-1900	950,921	86,970	8,089	102,401†	197,460	20·71
1900-01	948,348	88,140	10,488	109,741	208,369	21·97
1901-02	975,912	89,424	9,418	118,037	216,879	22·2
1902-03	966,073	90,750	9,519	116,555	216,824	22·4
1903-04	967,824	91,567	9,865	131,269	232,701	24·0
1904-05	967,255	92,182	9,435	131,324	232,941	24·1
1905-06	970,617	92,496	10,018	131,137	233,651	24·1
1906-07	987,749	94,037	9,468	136,633	240,138	24·3
1907-08	985,938	94,059	8,853	134,897	237,809	24·2
1908-09	986,144	94,561	8,835	138,374	241,774	24·5

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

† This large increase is due to the incorporation for the first time of the statistics for Burma

FORESTS

No. 2

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1904-05 to 1908-09

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Bengal	1904-05	116,911	6,049	3,428	3,753	13,230	11·3
	1905-06	115,791	4,260	3,423	..	7,683	6·6
	1906-07	115,768	4,240	2,833	..	7,073	6·1
	1907-08	115,790	4,235	2,793	..	7,028	6·0
	1908-09	116,115	4,235	2,781	..	7,016	6·0
United Provinces	1904-05	107,130	4,056	30	73	4,159	3·9
	1905-06	107,127	4,092	30	43	4,165	3·9
	1906-07	107,043	4,091	30	43	4,164	3·8
	1907-08	107,637	4,091	30	42	4,163	3·8
	1908-09	107,637	4,092	30	55	4,177	3·8
Panjab	1904-05	97,220	2,357	4,908	1,846	9,111	9·4
	1905-06	97,218	2,357	5,168	1,851	9,376	9·6
	1906-07	97,218	2,332	5,241	1,756	9,329	9·7
	1907-08	97,218	2,176	5,241	1,722	9,139	9·4
	1908-09	97,218	2,212	5,222	1,580	9,014	9·3
Burma	1904-05	162,519	20,412	..	103,203	123,615	76·1
	1905-06	162,508	20,545	..	103,014	123,559	76·0
	1906-07	179,146	21,575	..	108,965	130,540	72·8
	1907-08	176,543	22,858	..	107,597	130,455	73·3
	1908-09	176,569	23,581	..	110,868	134,449	76·1
Eastern Bengal and Assam	1904-05	89,623	3,797	..	19,002	22,799	25·4
	1905-06	93,141	6,009	5	23,125	29,139	31·3
	1906-07	93,771	6,256	5	22,956	29,217	31·1
	1907-08	93,751	6,550	..	22,675	29,225	31·2
	1908-09	93,783	6,311	..	22,703	29,014	30·9
Central Provinces and Berar	1904-05	99,222	22,741	..	6	22,747	22·9
	1905-06	100,401	22,126	..	6	22,132	21·0
	1906-07	100,335	21,998	..	4	22,002	21·9
	1907-08	100,332	21,999	..	3	22,002	21·9
	1908-09	100,331	21,918	..	3	21,921	21·8

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

No. 2—*continued*

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1904-05 to 1908-09—continued

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Coorg	1904-05	1,582	410	39	121	570	36·0
	1905-06	1,582	505	..	..	505	32·0
	1906-07	1,582	476	..	30	506	32·0
	1907-08	1,582	520	..	..	520	32·9
	1908-09	1,582	520	..	..	520	32·9
North-West Frontier Province	1904-05	13,277	234	..	..	234	1·8
	1905-06	13,057	234	..	..	234	1·8
	1906-07	13,057	234	..	..	234	1·8
	1907-08	13,057	236	..	..	236	1·8
	1908-09	13,184	236	..	..	236	1·8
Ajmer	1904-05	2,646	142	..	6	148	5·6
	1905-06	2,646	142	..	6	148	5·6
	1906-07	2,646	142	..	6	148	5·6
	1907-08	2,646	142	..	6	148	5·6
	1908-09	2,646	142	..	6	148	5·6
Baluchistan	1904-05	9,403	234	..	..	234	2·5
	1905-06	9,403	264	..	..	264	2·8
	1906-07	9,403	280	..	..	280	2·9
	1907-08	9,403	280	..	..	280	2·9
	1908-09	9,403	282	..	496	778	8·3

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

FORESTS

No. 2—*concluded*

STATEMENT shewing the AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1904-05 to 1908-09—concluded

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Andamans	1904-05	3,143	156	..	1,795	1,951	62·1
	1905-06	3,143	156	..	1,795	1,951	62·1
	1906-07	3,143	156	..	1,794	1,950	62·1
	1907-08	3,143	159	..	1,794	1,953	62·1
	1908-09	3,143	161	..	1,791	1,952	62·1
Total Bengal	1904-05	702,676	60,588	8,405	129,805	198,798	28·3
	1905-06	706,017	60,690	8,626	129,840	199,156	28·2
	1906-07	723,112	61,780	8,109	135,554	205,443	28·4
	1907-08	721,102	63,246	8,064	133,839	205,149	28·4
	1908-09	721,611	63,690	8,033	137,502	209,225	28·9
Madras	1904-05	141,678	18,107	..	1,519	19,626	13·8
	1905-06	141,678	18,288	..	1,297	19,585	13·9
	1906-07	141,679	18,541	..	1,079	19,620	13·9
	1907-08	141,807	18,549	..	1,058	19,607	13·8
	1908-09	141,807	18,694	..	876	19,570	13·8
Bombay	1904-05	122,901	13,487	1,030	..	14,517	11·8
	1905-06	122,922	13,518	1,392	..	14,910	11·8
	1906-07	122,958	13,716	1,359	..	15,075	12·2
	1907-08	123,029	12,264	789	..	13,053	10·6
	1908-09	122,726	12,177	802	..	12,979	10·6
Grand Total	1904-05	967,255	92,182	9,435	131,324	232,941	24·1
	1905-06	970,617	92,496	10,018	131,137	233,651	24·1
	1906-07	987,749	94,037	9,468	136,633	240,138	24·3
	1907-08	985,938	94,059	8,853	134,897	237,809	24·2
	1908-09	986,144	94,561	8,835	138,374	241,774	24·5

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

No. 3

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1904-05 to 1908-09

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal	1904-05	5,234	578	7,418	13,230
	1905-06	5,122	251	2,310	7,683
	1906-07	5,093	295	1,685	7,073
	1907-08	5,088	295	1,645	7,028
	1908-09	5,381	326	1,309	7,016
United Provinces—					
Eastern Circle	1904-05	1,585	..	363	1,948
	1905-06	1,460	355	341	2,156
	1906-07	1,460	355	340	2,155
	1907-08	1,815	34	306	2,155
	1908-09	2,182	334	323	2,167
Western Circle	1904-05	2,239	6	16	2,211
	1905-06	1,858	78	73	2,009
	1906-07	1,858	78	73	2,009
	1907-08	1,857	78	73	2,008
	1908-09	1,936	..	74	2,010
Total United Provinces	1904-05	3,824	6	379	4,159
	1905-06	3,318	433	414	4,165
	1906-07	3,318	433	413	4,164
	1907-08	3,672	112	379	4,163
	1908-09	4,118	334	397	4,177
Panjab	1904-05	3,836	435	4,840	9,111
	1905-06	4,145	367	4,865	9,377
	1906-07	4,145	362	4,822	9,329
	1907-08	4,013	362	4,764	9,139
	1908-09	4,012	362	4,640	9,014
Burma—					
Pegu Circle	1904-05	1,102	570	23,953	25,625
	1905-06	1,540	133	23,933	25,606
	1906-07	1,672	..	30,116	31,788
	1907-08	1,672	..	30,082	31,754
	1908-09	1,672	131	29,937	31,740

No. 3—*continued*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1904-05 to 1908-09—continued

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Burma—*continued*					
Tenasserim Circle	1904-05	1,187	860	29,620	31,667
	1905-06	1,187	860	29,620	31,667
	1906-07	1,187	866	29,605	31,658
	1907-08	1,788	265	29,605	31,658
	1908-09	2,057	25	29,576	31,658
Northern Circle	1904-05	36	288	27,617	27,941
	1905-06	36	586	27,282	27,904
	1906-07	38	716	27,958	28,712
	1907-08	38	992	27,696	28,726
	1908-09	537	859	31,347	32,705
Southern Circle	1904-05	1,063	1,021	36,297	38,382
	1905-06	1,311	988	36,082	38,381
	1906-07	1,311	1,443	35,628	38,382
	1907-08	2,131	978	35,208	38,317
	1908-09	2,707	910	34,729	38,346
Total Burma	1904-05	3,388	2,739	117,487	123,615
	1905-06	4,074	2,567	116,917	123,558
	1906-07	4,208	3,025	123,307	130,540
	1907-08	5,629	2,235	122,591	130,455
	1908-09	6,973	1,925	125,589	134,449
Eastern Bengal and Assam	1904-05	597	1	3,199	22,799
	1905-06	1,101	4	28,034	29,139
	1906-07	1,103	199	27,915	29,217
	1907-08	1,103	357	27,765	29,225
	1908-09	1,300	371	27,343	29,014
Central Provinces—					
Northern Circle	1904-05	4,978	1,025	1,555	8,845
	1905-06	5,075	927	2,845	8,847
	1906-07	4,129	939	2,316	7,375
	1907-08	3,902	939	2,529	7,370
	1908-09	4,866	..	2,499	7,365

No. 3—*continued*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1904-05 to 1908-09—continued

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Central Provinces—					
Southern Circle	1904-05	3,459	690	441	7,299
	1905-06	3,282	800	2,798	6,880
	1906-07	5,538	57	2,021	7,616
	1907-08	5,597	..	2,026	7,623
	1908-09	5,597	..	1,950	7,547
Berar	1904-05	1,608	..	4,579	6,603
	1905-06	1,608	..	4,797	6,405
	1906-07	2,189	..	4,822	7,011
	1907-08	2,189	..	4,820	7,009
	1908-09	2,189	..	4,820	7,009
Total Central Provinces and Berar	1904-05	10,045	1,715	6,575	22,747
	1905-06	9,965	1,727	10,440	22,132
	1906-07	11,847	996	9,159	22,002
	1907-08	11,688	939	9,375	22,002
	1908-09	12,652	..	9,269	21,921
Coorg	1904-05	178	..	392	570
	1905-06	178	..	327	505
	1906-07	178	..	328	506
	1907-08	178	..	342	520
	1908-09	178	..	342	520
North-West Frontier Province	1904-05	76	158	..	234
	1905-06	123	111	..	234
	1906-07	184	50	..	234
	1907-08	236	..	..	236
	1908-09	236	..	..	236
Ajmer	1904-05	140	..	8	148
	1905-06	140	..	8	148
	1906-07	140	..	8	148
	1907-08	140	..	8	148
	1908-09	140	..	8	148
Baluchistan	1904-05	..	..	..	234
	1905-06	..	..	264	264
	1906-07	..	..	280	280
	1907-08	..	..	280	280
	1908-09	..	..	778	778

No. 3—*continued*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1904-05 to 1908-09—continued

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Andamans	1904-05	..	..	1,951	1,951
	1905-06	..	..	1,951	1,951
	1906-07	..	317	1,633	1,950
	1907-08	..	317	1,636	1,953
	1908-09	..	317	1,635	1,952
Total Bengal	1904-05	27,318	5,632	142,249	198,798
	1905-06	28,166	5,460	165,530	199,156
	1906-07	30,216	5,677	169,550	205,443
	1907-08	31,825	4,539	168,785	205,149
	1908-09	34,990	3,635	171,310	209,225
Madras—					
Northern Circle	1904-05	1,809	1,202	3,825	6,836
	1905-06	1,810	1,256	3,761	6,827
	1906-07	2,308	1,053	3,479	6,840
	1907-08	2,536	1,676	2,599	6,811
	1908-09	2,186	1,069	2,715	5,970
Central Circle	1904-05	2,181	1,921	3,152	7,254
	1905-06	2,291	1,734	3,225	7,250
	1906-07	2,177	2,195	2,892	7,264
	1907-08	2,425	2,260	2,558	7,243
	1908-09	2,735	2,464	2,849	8,048
Southern Circle	1904-05	2,134	358	3,044	5,536
	1905-06	2,139	632	2,737	5,508
	1906-07	2,167	803	2,546	5,516
	1907-08	2,268	599	2,686	5,553
	1908-09	2,286	318	2,948	5,552
Total Madras	1904-05	6,124	3,481	10,021	19,626
	1905-06	6,240	3,622	9,723	19,585
	1906-07	6,652	4,051	8,917	19,620
	1907-08	7,229	4,535	7,843	19,607
	1908-09	7,207	3,851	8,512	19,570
Bombay—					
Northern Circle	1904-05	1,359	63	724	2,146
	1905-06	1,369	63	677	2,109
	1906-07	1,788	65	708	2,561
	1907-08	1,789	64	664	2,517
	1908-09	1,852	..	673	2,525

No. 3—*concluded*

STATEMENT shewing the PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1904-05 to 1908-09—concluded

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bombay—*continued*					
Central Circle	1904-05	1,542	1,267	2,466	6,357
	1905-06	2,277	557	2,342	5,176
	1906-07	2,280	562	2,254	5,096
	1907-08	2,332	510	2,264	5,106
	1908-09	2,426	417	2,179	5,022
Southern Circle	1904-05	1,023	597	3,325	4,947
	1905-06	1,259	302	3,389	4,950
	1906-07	921	286	3,383	4,590
	1907-08	945	268	3,111	4,324
	1908-09	1,132	162	3,028	4,322
Sind Circle	1904-05	611	421	36	1,067
	1905-06	611	421	39	1,091
	1906-07	611	421	40	1,089
	1907-08	1,032	..	74	1,106
	1908-09	1,032	..	78	1,110
Total Bombay	1904-05	4,535	2,348	6,551	14,517
	1905-06	5,516	1,343	6,447	13,326
	1906-07	5,600	1,334	6,385	13,336
	1907-08	6,098	842	6,113	13,053
	1908-09	6,442	579	5,958	12,979
Grand Total	1904-05	37,977	11,461	158,821	232,941
	1905-06	39,922	10,425	181,700	232,067
	1906-07	42,468	11,062	184,852	238,399
	1907-08	45,152	9,916	182,741	237,809
	1908-09	48,639	8,065	185,780	241,774

No. 4

STATEMENT shewing the GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA, in each official year from 1889-90 to 1908-09

	Gross Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Department
	£	£	£	Per cent	£
1889-90	1,53,03,572	80,12,518	72,91,054	47·6	69
1890-91	1,49,67,135	80,63,125	69,04,010	46·1	61
1891-92	1,54,17,010	86,94,182	67,22,828	43·6	58
1892-93	1,63,44,340	89,06,230	74,38,110	45·5	59
1893-94	1,77,13,020	93,40,700	83,72,320	47·3	80
1894-95	1,67,88,880	93,73,290	74,15,590	44·2	65
1895-96	1,70,99,380	93,32,610	77,66,770	45·4	69
1896-97	1,78,56,510	1,00,45,150	78,11,360	43·7	69
1897-98	1,77,95,490	1,01,95,730	75,99,760	42·7	63
1898-99	1,90,38,520	1,00,33,920	90,04,600	47·3	74
1899-1900	1,90,09,610	1,10,24,680	79,84,930	42·0	40
1900-01	1,97,70,493	1,11,60,040	86,10,453	43·5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39·7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42·2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45·2	43
1904-05	2,40,29,950	1,29,67,856	1,10,62,094	46·0	47
1905-06	2,66,74,593	1,42,58,521	1,24,16,072	46·5	50
1906-07	2,64,91,486	1,40,63,800	1,24,27,686	46·9	52
1907-08	2,58,62,979	1,45,12,933	1,13,50,046	43·9	48
1908-09	2,54,56,799	1,47,26,034	1,07,30,765	42·15	44

No. 5

STATEMENT shewing the details of REVENUE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1889-90 to 1908-09

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	TOTAL	Estimated value of forest produce given away free	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
1889-90	1,17,11,838	13,63,716	(a)	16,89,708	2,25,591	3,12,719	1,53,03,572	(a)	1,53,03,572
1890-91	1,11,78,510	15,03,187	(a)	17,35,157	2,63,014	2,87,267	1,49,67,135	(a)	1,49,67,135
1891-92	1,12,46,538	15,35,065	(a)	19,66,506	2,84,393	3,94,508	1,54,17,010	(a)	1,54,17,010
1892-93	1,23,78,880	13,65,910	(a)	18,02,970	3,85,690	4,10,890	1,63,44,340	(a)	1,63,44,340
1893-94	1,39,54,230	15,08,770	(a)	14,05,320	4,17,320	3,67,380	1,77,13,020	(a)	1,77,13,020
1894-95	1,23,57,050	13,42,060	7,25,820	15,71,410	3,82,540	4,10,000	1,67,88,880	59,48,805	2,27,37,685
1895-96	1,25,60,550	15,27,530	6,73,810	15,56,040	3,43,040	4,38,410	1,70,99,380	36,00,650	2,07,00,030
1896-97	1,34,19,420	14,01,590	5,63,460	15,99,840	3,87,900	4,84,300	1,78,56,510	37,46,500	2,16,03,010
1897-98	1,37,39,530	12,04,160	5,71,200	13,51,350	3,52,410	5,76,840	1,77,95,490	34,90,200	2,12,85,690
1898-99	1,46,96,670	12,10,860	7,21,680	14,32,690	3,72,340	6,04,280	1,90,38,520	31,63,044	2,22,01,564
1899-1900	1,43,98,580	16,34,510	6,12,600	14,69,500	4,32,780	4,61,640	1,90,09,610	26,59,506	2,16,69, 16
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,452	4,03,154	5,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,449	12,87,401	7,05,051	14,41,506	4,01,647	5,34,661	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,80,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,957	2,27,93,497
1903-04	1,76,19,219	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	18,28,545	4,69,603	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,666
1906-07	2,03,42,597	19,49,603	7,84,881	22,03,574	4,36,315	7,74,513	2,64,91,486	34,05,432	2,98,96,918
1907-08	1,93,99,939	21,76,878	7,94,133	22,13,199	4,16,058	8,62,772	2,58,62,979	49,53,319	3,08,16,298
1908-09	1,92,15,497	20,77,826	7,14,639	22,04,942	3,72,347	8,71,548	2,54,56,799	45,97,450	3,00,54,249

(a) Information not available

No. 6

STATEMENT shewing the details of EXPENDITURE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1889-90 to 1908-09

	Establishment	Extraction	Roads and buildings	Fire-protection	Cultural operations	Live-stock, stores, and plant	Working-plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	TOTAL
	R	R	R	R	R	R	R	R	R	R	R
1889-90 . .	34,49,257	28,44,171	2,83,829	1,79,083	2,87,528	1,90,544	45,143	1,04,869	4,93,771	1,34,323	80,12,518
1890-91 . .	35,51,128	25,97,082	2,89,308	2,07,922	2,90,189	1,99,328	60,604	1,11,465	5,53,899	2,02,200	80,63,125
1891-92 . .	36,63,613	28,85,611	3,13,365	2,40,096	3,26,905	2,50,124	29,605	1,14,369	6,59,747	2,10,747	86,94,182
1892-93 . .	39,56,356	26,79,680	3,78,550	2,38,640	3,38,970	2,43,000	46,910	1,37,400	6,51,380	2,35,344	89,06,230
1893-94 . .	41,69,774	29,03,810	4,51,470	2,64,660	3,24,260	2,04,530	56,420	1,16,270	6,39,490	2,20,016	93,40,700
1894-95 . .	44,27,921	27,18,810	4,07,620	2,69,990	3,09,640	2,18,250	56,980	1,78,560	6,12,280	1,73,239	93,73,290
1895-96 .	45,43,374	25,28,410	4,30,820	2,74,290	3,68,070	1,99,640	66,800	1,57,620	5,83,980	1,79,606	93,32,610
1896-97 . .	46,02,654	29,76,020	4,77,400	3,09,340	3,79,870	2,40,230	67,930	1,41,510	6,61,190	1,89,006	1,00,45,150
1897-98 . .	48,30,900	29,06,920	4,85,033	3,13,600	3,60,200	2,47,490	72,920	1,40,150	6,42,980	1,95,540	1,01,95,730
1898-99 . .	48,76,150	28,34,810	4,56,430	3,23,570	3,35,890	2,43,820	74,390	1,25,620	5,76,680	1,86,560	1,00,33,920
1899-1900 . ..	49,98,480	33,75,930	4,26,750	3,33,700	3,19,220	3,43,020	69,790	3,36,600	5,81,260	2,39,930	1,10,24,680
1900-01 . .	50,98,037	35,63,774	4,54,649	3,57,998	3,24,216	3,33,913	67,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . .	51,31,932	29,99,495	5,16,480	4,11,496	3,58,438	3,12,933	60,573	2,06,880	5,32,537	2,06,624	1,07,46,388
1902-03 . .	52,29,771	33,20,368	5,51,752	4,29,210	3,71,676	3,45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . .	54,17,263	38,41,702	7,46,526	5,23,877	4,35,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,37,856
1905-06 . .	55,62,069	44,34,528	8,63,004	5,77,797	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,541	90,513	7,90,940	4,85,653	3,68,932	1,40,63,800
1907-08 . .	63,59,835	36,41,748	12,60,238	5,58,682	6,54,422	5,37,065	65,997	6,40,083	4,35,040	3,59,823	1,45,12,933
1908-09 . .	67,50,636	34,60,429	14,19,511	6,54,221	6,62,091	4,66,013	72,711	4,21,550	3,37,533	4,81,339	1,47,26,034

No. 7

Statement showing Revenue, Expenditure, and surplus of the Forest Department throughout British India from 1889-90 to 1908-09

FORESTS

No. 7

STATEMENT shewing the REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout

(I) REVENUE

PROVINCE	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99
	R	R	R	R	R	R	R	R	R	R
Imperial*	4,759	6,370	6,688	5,240	2,860	4,980	2,690	4,100	19,130	17,540
Bengal	7,68,718	7,27,392	7,89,553	7,44,880	8,01,610	7,95,670	9,18,710	13,70,850	11,59,280	9,72,310
United Provinces	17,14,159	16,37,879	17,31,514	16,52,540	17,09,860	16,58,250	16,01,340	14,44,820	13,86,670	15,68,040
Panjab	9,21,713	8,34,370	10,20,074	8,12,630	9,18,300	10,32,430	10,14,500	11,07,720	10,66,470	14,74,430
Burma (Lower)	31,34,716	26,77,671	28,58,114	35,83,370	34,89,350	32,74,200	34,14,550	38,18,270	40,86,200	42,22,960
Burma (Upper)	18,06,070	16,44,297	13,27,300	20,76,630	22,95,750	21,62,580	22,81,280	25,60,680	31,29,060	41,27,930
Eastern Bengal and Assam	3,79,498	3,26,793	3,36,129	3,82,830	4,88,500	4,35,090	4,25,930	4,36,440	3,84,820	3,98,180
Central Provinces and Berar	15,96,722	17,00,570	18,71,085	16,61,870	16,17,280	14,82,030	14,91,280	12,91,140	11,80,400	14,34,040
Coorg	92,753	1,35,561	1,82,897	1,80,680	1,73,790	1,53,950	1,35,250	93,060	1,80,910	1,55,670
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	13,897	15,724	20,609	19,030	20,730	16,300	14,930	15,460	15,040	14,920
Ajmer	11,592	15,266	19,799	14,890	14,620	12,840	15,640	12,370	15,540	14,420
Andamans	1,62,195	1,58,326	2,72,338	3,60,490	4,41,790	1,14,530	1,32,120	3,62,370	4,33,710	2,29,460
Imperial Forest College	1,237	1,184	1,788	1,980	1,990	2,790	4,310	2,850	2,890	2,360
Forest Surveys (Imperial)	220	2,104	257	520	240	80	510	400	220	290
Total	1,06,08,249	93,83,507	1,04,38,145	1,14,97,580	1,19,71,490	1,11,44,820	1,14,52,140	1,25,20,470	1,30,42,340	1,46,82,850
Madras	15,57,627	17,95,408	16,94,216	15,77,210	19,47,120	18,94,030	21,10,570	23,03,330	21,96,490	21,10,520
Bombay	31,37,696	32,88,220	32,84,649	32,69,550	37,94,350	37,50,030	35,36,670	30,32,710	26,16,660	22,95,150
GRAND TOTAL	1,53,03,572	1,49,67,135	1,54,17,010	1,63,44,340	1,77,18,020	1,67,88,880	1,70,99,380	1,78,56,510	1,77,95,490	1,90,88,520

* Includes certain home receipts and undistributable and petty local items

BRITISH INDIA during each of the FINANCIAL years from 1889-90 to 1908-09

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	PROVINCE
R	R	R	R	R	R	R	R	R	R	
6,090	2,463	3,484	3,659	7,455	3,768	7,255	..	7,666	8,189	Imperial*
11,38,910	12,33,339	12,92,237	12,56,247	10,65,523	11,67,472	11,18,542	10,65,859	11,97,650	11,84,845	Bengal
16,14,740	15,65,468	17,15,508	20,25,324	22,80,446	23,97,318	24,33,428	25,02,664	24,09,745	21,75,406	United Provinces
14,00,770	13,50,842	14,47,558	15,86,408	17,17,797	18,74,443	17,81,653	16,05,284	14,57,449	12,88,792	Panjab
43,05,230	45,43,363	36,06,453	37,22,602	49,23,247	54,85,700	65,21,706	56,50,086	86,63,989	91,92,032	Burma (Lower)
35,06,820	35,11,081	22,67,485	30,16,451	33,45,288	34,74,056	38,08,163	41,62,483			Burma (Upper)
5,68,100	5,49,521	5,12,963	5,80,200	6,75,732	8,15,677	11,06,096	13,20,592	14,30,147	14,46,368	Eastern Bengal and Assam
12,97,490	12,65,614	15,79,116	16,84,428	19,98,032	20,13,459	24,49,131	24,01,159	22,90,128	20,78,162	Central Provinces and Berar
1,62,410	1,37,596	1,70,242	1,90,730	2,24,031	1,93,087	2,45,419	2,35,909	2,74,756	2,24,330	Coorg
..	..	13,012	1,01,123	1,01,833	90,991	1,28,529	1,83,214	2,38,490	1,22,782	North-West Frontier Province
17,060	16,956	14,712	19,336	18,363	22,555	21,481	21,195	24,829	23,305	Baluchistan
10,270	10,646	6,868	9,736	13,884	17,297	15,002	18,335	29,864	27,615	Ajmer
2,60,600	2,77,886	2,66,903	3,26,035	4,32,381	6,20,796	5,82,511	6,07,027	2,91,822	2,02,018	Andamans
3,210	3,697	3,545	3,252	3,033	3,557	3,080	4,579	6,137	4,680	Imperial Forest College
420	327	473	3,034	431	..	..	..	..	..	Forest Surveys (Imperial)
1,42,92,120	1,44,68,794	1,29,00,556	1,45,28,565	1,68,07,481	1,91,80,176	2,02,21,996	1,97,78,336	1,83,22,972	1,79,78,524	Total
23,02,290	23,40,170	25,43,430	26,13,819	26,57,727	28,29,216	29,67,604	32,90,669	38,93,830	38,90,919	Madras
24,15,200	29,61,529	23,79,729	23,29,156	27,51,539	30,20,558	34,84,993	34,22,481	36,46,177	35,87,356	Bombay
1,90,09,610	1,97,70,493	1,78,23,715	1,94,71,540	2,22,16,747	2,40,29,950	2,66,74,593	2,64,91,486	2,58,62,979	2,54,56,799	GRAND TOTAL

No. 7—*continued*

STATEMENT shewing the REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT

(II) EXPENDITURE

PROVINCE	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99
	R	R	R	R	R	R	R	R	R	R
Imperial*	81,311	85,414	65,788	1,07,270	80,840	84,950	80,410	78,960	84,300	85,460
Bengal	3,98,150	4,14,004	4,22,930	3,81,610	4,04,040	3,97,390	4,66,070	6,90,040	6,53,440	4,86,320
United Provinces	9,63,151	9,19,195	9,58,211	9,28,540	9,63,020	9,36,310	9,42,860	9,06,040	9,17,850	9,72,030
Panjab	6,45,855	6,53,041	6,40,275	6,56,270	6,36,430	7,22,120	6,78,420	7,23,300	7,71,940	8,55,340
Burma (Lower)	13,32,844	10,86,474	13,25,121	13,63,250	13,41,640	13,78,230	13,67,740	15,03,209	14,04,110	15,29,570
Burma (Upper)	2,73,800	3,02,315	3,73,850	4,41,750	5,20,860	5,59,760	5,75,860	6,25,830	7,92,500	8,96,620
Eastern Bengal and Assam	2,57,129	2,83,852	2,67,525	2,64,070	2,68,220	2,72,010	2,86,140	2,82,010	2,88,860	3,05,360
Central Provinces and Berar	8,79,458	9,04,475	10,02,281	10,80,630	11,86,440	12,27,700	11,97,850	11,92,860	11,65,490	11,69,400
Coorg	72,420	65,818	86,860	73,090	86,890	86,140	85,840	71,630	87,020	80,100
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	17,962	29,450	30,497	55,620	63,780	40,910	41,770	29,770	27,330	27,760
Ajmer	12,701	12,720	13,986	15,000	15,900	14,900	15,730	22,010	14,670	16,300
Andamans	94,975	1,30,052	1,79,909	2,31,210	2,44,550	1,22,780	1,02,020	3,16,600	2,47,340	1,33,400
Imperial Forest College	29,646	35,191	44,347	50,400	65,530	65,980	67,950	67,380	60,920	68,370
Forest Surveys (Imperial)	21,188	24,324	26,882	22,160	27,900	29,840	29,950	31,970	33,950	33,970
Total	50,80,590	49,46,325	54,38,471	56,76,870	59,05,990	59,19,020	59,28,610	65,41,690	65,49,690	66,00,000
Madras	11,61,237	12,46,913	13,24,254	13,30,390	13,62,770	13,86,350	14,45,610	15,34,800	15,72,850	15,94,670
Bombay	17,70,691	18,69,887	19,31,457	19,04,970	20,71,940	20,67,920	19,58,390	19,69,160	20,73,190	18,39,250
GRAND TOTAL	80,12,518	80,63,125	86,94,182	89,06,230	93,40,700	93,73,290	93,32,610	1,00,45,150	1,01,95,730	1,00,33,920

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items

throughout BRITISH INDIA during each of the FINANCIAL years from 1889-90 to 1908-09—continued

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	PROVINCE
R	R	R	R	R	R	R	R	R	R	
96,550	83,578	79,539	85,017	89,345	83,058	83,767	95,472	1,00,204	1,04,188	Imperial*
5,45,210	5,70,806	6,57,131	6,38,014	7,03,508	6,88,589	5,98,599	6,33,386	7,13,394	5,83,981	Bengal
9,42,380	9,63,439	10,08,739	10,13,998	10,81,438	13,91,583	14,05,182	13,06,651	11,94,013	12,22,436	United Provinces
12,11,460	8,87,343	9,38,335	9,60,095	11,56,415	10,12,354	12,63,664	11,44,403	11,76,696	8,51,627	Panjab
15,01,470	15,24,766	14,26,436	15,58,753	20,30,397	20,06,666	24,49,352	22,21,068	35,51,532	37,17,247	Burma (Lower)
9,45,970	11,29,951	12,20,021	13,36,510	13,22,007	14,40,258	14,88,711	14,38,685			Burma (Upper)
3,57,140	3,47,070	3,29,112	3,27,419	4,25,484	5,03,656	5,93,910	7,07,860	8,00,373	8,91,349	Eastern Bengal and Assam
12,75,820	11,65,866	12,00,904	12,57,288	12,80,966	13,29,615	13,07,153	13,42,878	15,83,407	17,53,307	Central Provinces and Berar
74,220	70,905	82,333	89,437	92,191	83,820	95,748	1,02,855	1,04,819	99,595	Coorg
..	..	19,510	54,086	60,803	74,958	95,258	93,650	88,400	81,413	North-West Frontier Province
28,680	29,254	24,480	23,240	21,697	24,672	25,743	26,322	31,258	36,586	Baluchistan
15,350	16,782	15,927	16,377	16,680	18,641	17,131	16,715	18,188	19,916	Ajmer
1,40,940	1,40,137	2,04,667	2,81,702	2,66,121	3,42,431	3,35,985	2,95,186	2,29,267	1,80,941	Andamans
73,550	71,238	76,290	66,338	59,339	61,424	80,669	1,37,486	1,58,038	1,83,191	Imperial Forest College
33,980	33,991	33,730	33,985	33,935	28,229	30,044	30,399	27,060	39,128	Forest Surveys (Imperial)
72,42,720	70,36,028	73,17,154	77,37,338	86,40,126	90,77,954	98,65,926	95,92,956	97,76,649	97,64,900	Total
16,53,530	17,35,431	17,09,554	18,35,552	17,50,930	19,86,099	22,66,602	24,80,660	27,80,857	29,17,261	Madras
21,28,430	24,08,581	17,19,680	16,76,441	17,75,937	19,03,804	21,26,093	19,90,183	19,55,427	20,43,873	Bombay
1,10,24,680	1,11,60,040	1,07,46,388	1,12,49,331	1,21,66,993	1,29,67,856	1,42,58,521	1,40,63,799	1,45,12,933	1,47,26,034	GRAND TOTAL

FORESTS

No. 7—*concluded*

STATEMENT shewing the REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT

(III) SURPLUS

PROVINCE	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99
	R	R	R	R	R	R	R	R	R	R
Imperial*	—76,552	—79,044	—59,100	—1,02,030	—78,160	—79,970	—77,720	—74,860	—65,170	—67,920
Bengal	3,70,568	3,13,388	3,66,623	3,63,270	3,97,570	3,98,280	4,52,640	6,80,810	5,35,840	4,85,990
United Provinces	7,51,008	7,18,684	7,73,303	7,24,000	7,46,840	7,21,940	6,58,480	5,38,430	4,68,820	5,96,090
Panjab	2,75,858	1,81,329	3,79,799	1,56,360	2,76,870	3,10,310	3,36,080	3,84,420	2,96,530	6,19,010
Burma (Lower)	18,01,872	15,91,197	15,32,993	22,20,120	21,47,710	18,95,970	20,56,810	23,14,980	26,82,090	26,93,390
Burma (Upper)	15,32,270	13,41,982	9,53,441	16,34,880	17,74,890	16,22,820	17,05,420	19,35,150	23,36,560	32,31,610
Eastern Bengal and Assam	1,22,369	42,941	68,604	1,18,760	2,20,280	1,63,080	1,38,890	1,54,430	96,990	92,820
Central Provinces and Berar	7,17,264	7,96,095	8,68,804	5,81,240	4,30,840	2,54,330	2,93,430	98,280	14,910	3,25,540
Coorg	20,333	69,743	96,037	1,07,598	86,900	66,910	49,410	21,370	43,890	74,970
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	—4,065	—13,726	—9,888	—36,590	—43,000	—24,610	—26,840	—14,310	—12,290	—12,840
Ajmer	—1,109	2,546	5,813	—110	—1,280	—2,060	—90	—9,640	870	—1,880
Andamans	67,220	28,274	92,429	1,29,280	1,97,240	—8,250	30,100	45,770	1,86,370	91,060
Imperial Forest College	—28,409	—34,007	—42,559	—43,420	—63,540	—61,190	—63,640	—64,530	—58,030	—61,010
Forest Surveys (Imperial)	—20,968	—22,220	—26,625	—21,640	—27,660	—29,760	—29,440	—31,570	—33,730	—33,680
Total	55,27,659	49,37,182	49,99,674	58,26,710	60,55,500	52,25,800	55,23,530	59,78,780	64,92,650	80,32,850
Madras	3,96,390	5,48,495	3,69,962	2,46,820	5,84,410	5,07,680	6,64,960	7,69,030	5,63,640	5,15,850
Bombay	13,67,005	14,18,333	13,53,192	13,64,580	17,22,410	16,82,110	15,78,280	10,63,550	5,43,470	4,55,900
GRAND TOTAL	72,91,054	69,04,010	67,22,828	74,38,110	83,72,320	74,15,590	77,66,770	78,11,360	75,99,760	90,04,600

* Includes pay of the Inspector-General of Forests, certain home charges, and undistributable and petty local items

throughout BRITISH INDIA during each of the FINANCIAL years from 1889-90 to 1908-09—concluded

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	PROVINCE
R	R	R	R	R	R	R	R	R	R	
—90,460	—81,915	—76,056	—81,358	—81,890	—79,290	—76,512	—95,472	—92,588	—95,094	Imperial
5,93,700	6,62,533	6,38,106	6,18,233	3,62,015	4,78,883	5,25,033	4,32,473	4,84,256	6,00,864	Bengal
6,72,360	5,02,824	7,06,769	10,11,326	11,99,008	10,06,735	10,28,246	11,96,013	12,15,732	9,52,970	United Provinces
1,89,310	4,63,499	5,09,223	6,26,313	5,61,382	8,62,089	5,17,989	4,60,881	2,80,753	4,37,165	Panjab
28,03,760	30,18,597	21,80,017	21,68,849	28,92,850	34,79,034	40,72,354	34,29,018	51,12,457	54,74,785	Burma (Lower)
25,60,850	23,81,130	10,47,464	16,79,941	20,23,281	20,33,798	23,19,452	27,23,748			Burma (Upper)
2,10,960	2,01,549	1,83,851	2,52,701	2,50,248	3,12,021	5,12,186	6,12,732	6,30,074	5,55,019	Eastern Bengal and Assam
21,670	99,748	3,78,212	4,27,140	7,17,066	6,92,844	11,41,978	10,58,281	7,06,721	3,24,855	Central Provinces and Berar
88,190	66,691	87,909	1,01,293	1,31,840	1,09,267	1,49,671	1,33,054	1,69,937	1,24,735	Coorg
..	..	—6,498	47,038	41,260	16,033	53,271	89,564	1,50,090	41,369	North-West Frontier Province
—11,620	—12,298	— 9,768	—3,904	—3,334	—2,117	—4,262	—127	—6,429	—13,281	Baluchistan
—5,080	—6,136	—9,062	—6,641	—2,796	1,656	—2,129	1,620	11,676	7,699	Ajmer
1,19,660	1,37,749	62,236	44,333	1,66,260	2,78,365	2,46,526	3,11,891	62,555	21,077	Andamans
—70,340	—67,541	—72,746	—63,086	—56,301	—57,867	—77,589	—1,32,907	—1,51,901	—1,78,511	Imperial Forest College
—33,560	—33,664	—33,257	—30,951	—33,504	—28,229	—30,044	—30,389	—27,060	—39,128	Forest Surveys (Imperial)
70,49,460	74,32,766	55,83,402	67,91,227	81,67,355	91,02,222	1,03,56,170	1,01,85,380	85,46,325	82,13,624	Total
6,48,760	6,24,739	8,33,376	7,78,267	9,06,797	8,43,118	7,01,002	8,10,009	11,12,973	9,73,658	Madras
2,86,770	5,52,948	6,60,049	6,52,715	9,75,602	11,16,754	13,58,900	14,32,298	16,90,750	15,43,483	Bombay
79,84,930	86,10,453	70,77,327	82,22,209	1,00,49,754	1,10,62,094	1,24,16,072	1,24,27,687	1,13,50,046	1,07,30,765	GRAND TOTAL

No. 8

STATEMENT shewing the TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1904-05 to 1908-09

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic feet	No.	R
Bengal	1904-05	38,662,004	25,117,525	3,23,370	2,922	1,899	24
	1905-06	34,121,237	11,602,932	2,99,963	4,441	1,432	39
	1906-07	34,616,546	11,590,111	2,88,133	4,894	1,634	40
	1907-08	36,022 473	10,121,910	2,86,096	5,126	1,440	41
	1908-09	37,335,171	11,178,555	3,04,682	5,321	1,593	43
United Provinces	1904-05	16,266,910	11,361,412	3,23,806	3,911	2,732	78
	1905-06	16,701,421	13,990,056	3,94,415	4,010	3,359	95
	1906-07	16,793,547	15,787,426	4,16,961	4,033	3,791	100
	1907-08	15,853,680	15,599,682	5,01,552	3,808	3,747	120
	1908-09	14,671.634	11,414.849	5,07,236	3,512	2,733	121
Panjab	1904-05	32,437,287	534,496	5,24,159	3,560	59	58
	1905-06	37,931,142	307,206	5,45,992	4,046	33	58
	1906-07	27,801,154	124,374	3,18,508	2,980	13	34
	1907-08	30,061,052	347,540	5,58,151	3,946	38	61
	1908-09	25,140,885	315,312	5,51,200	2,789	35	61
Burma	1904-05	54,920,855	65,587,000	3,46,159	444	531	3
	1905-06	45,024,787	71,561,000	3,68,420	364	579	3
	1906-07	37,870,312	58,473,000	4,06,333	290	447	3
	1907-08	42,904,911	61,818,000	3,99,016	329	474	3
	1908-09	45,542,234	67,293,000	4.53,927	339	506	3

No. 8—*continued*

STATEMENT shewing the TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1904-05 to 1908-09—continued

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic ft.	No.	R
Eastern Bengal and Assam	1904-05	11,715,412	31,708,424	6,17,597	514	1,391	27
	1905-06	15,300,716	44,508,285	6,60,672	525	1,527	23
	1906-07	17,138,903	23,919,723	6,29,398	586	818	21
	1907-08	16,298,425	23,419,740	7,05,874	558	801	24
	1908-09	18,296,896	23,900,778	7,41,962	631	824	26
Central Provinces and Berar	1904-05	23,849,821	25,274,076	11,30,076	1,048	1,111	50
	1905-06	23,081,062	21,931,511	12,68,651	1,043	991	57
	1906-07	23,881,779	24,743,495	13,37,472	1,085	1,124	60
	1907-08	24,192,095	20,620,616	16,79,680	1,099	937	76
	1908-09	21,105,855	19,958,525	13,15,621	963	910	60
Coorg	1904-05	283,503	145,900	15,752	497	256	28
	1905-06	381,060	200,920	16,180	755	398	32
	1906-07	352,396	125,650	14,933	696	248	29
	1907-08	377,580	140,450	20,589	726	270	40
	1908-09	301,631	120,540	19,553	580	232	38
North-West Frontier Province	1904-05	1,420,672	..	20,842	6,071	..	89
	1905-06	1,613,538	..	19,847	6,900	..	85
	1906-07	1,281,952	..	17,593	5,478	..	75
	1907-08	970,122	..	26,666	4,111	..	113
	1908-09	810,305	..	13,301	3,433	..	56
Ajmer	1904-05	606,615	22,811	24,211	4,099	154	163
	1905-06	510,196	4,551	18,699	3,447	31	126
	1906-07	588,108	14,709	32,044	3,973	99	216
	1907-08	639,127	8,634	16,095	4,318	58	109
	1908-09	583,680	..	12,873	3,944	..	87

No. 8—*concluded*

STATEMENT shewing the TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1904-05 to 1908-09—concluded

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic feet	No.	R
Baluchistan	1904-05	494,377	..	12,160	2,113	..	52
	1905-06	407,549	..	12,479	1,544	..	47
	1906-07	346,360	..	18,723	1,237	..	66
	1907-08	418,956	..	18,458	1,496	..	66
	1908-09	422,391	..	17,912	543	..	23
Andamans	1904-05	1,916,369	882,921	9,990	982	453	5
	1905-06	1,688,962	791,905	10,268	866	416	5
	1906-07	1,719,573	754,928	9,900	881	387	5
	1907-08	1,785,652	959,199	5,942	914	491	3
	1908-09	1,399,431	1,026,817	3,620	717	526	2
Total Bengal	1904-05	182,248,460	170,213,114	33,48,540	917	856	17
	1905-06	179,761,727	164,298,466	36,15,587	903	825	18
	1906-07	162,390,630	135,503,416	37,19,998	789	659	18
	1907-08	169,524,073	133,035,771	42,18,119	826	648	21
	1908-09	165,610,113	135,208,376	39,41,889	792	646	19
Madras	1904-05	23,913,211	35,788,482	13,11,827	1,218	1,824	67
	1905-06	22,514,748	32,054,025	14,01,348	1,150	1,637	72
	1906-07	23,975,356	39,282,182	15,20,606	1,221	2,002	77
	1907-08	26,354,690	44,657,836	16,20,999	1,344	2,278	83
	1908-09	24,415,574	32,001,730	15,79,521	1,248	1,635	81
Bombay	1904-05	45,406,605	9,259,583	11,56,559	3,128	638	80
	1905-06	44,058,365	13,821,289	4,95,884	2,955	927	33
	1906-07	35,780,962	6,608,172	13,49,415	2,373	438	89
	1907-08	39,103,360	15,733,416	13,00,123	2,996	1,206	100
	1908-09	42,010,178	12,035,915	14,17,333	3,237	1,007	109
Grand Total	1904-05	251,568,276	215,261,179	58,16,926	1,080	924	25
	1905-06	246,334,840	210,173,780	55,12,819	1,054	900	24
	1906-07	222,146,948	181,393,770	65,90,019	925	755	27
	1907-08	234,982,123	193,427,023	71,39,241	988	813	30
	1908-09	232,035,865	180,276,021	69,38,743	960	746	29

No. 9

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1904-05 to 1908-09

Province		Total area of all forests	Protection from fire			Protection from cattle		Grazing		
			Area attempted	Area protected	Proportion of forests under fire-protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Bengal	1904-05	13,230	2,239	2,229	37	7,115	581	254,659	105,466	360,125
	1905-06	7,683	1,889	1,822	44	5,358	479	221,158	105,388	326,546
	1906-07	7,073	1,879	1,872	44	5,315	510	222,319	105,399	327,718
	1907-08	7,028	1,888	1,795	44	5,411	393	229,583	105,317	334,900
	1908-09	7,016	1,898	1,873	45	5,378	378	221,806	105,538	327,344
United Provinces	1904-05	4,159	3,219	3,211	79	2,114	554	614,347	202,317	816,664
	1905-06	4,165	3,198	3,054	78	2,083	587	580,165	283,595	863,760
	1906-07	4,164	3,203	3,168	78	2,066	763	492,426	219,969	712,395
	1907-08	4,163	3,203	2,859	78	1,840	669	634,564	236,430	870,994
	1908-09	4,177	3,206	3,136	78	2,159	655	597,339	244,906	842,245
Panjab	1904-05	9,111	865	853	37	656	737	736,142	1,346,617	2,082,759
	1905-06	9,376	868	835	37	636	753	695,827	1,467,082	2,162,909
	1906-07	9,329	918	914	50	684	732	696,551	1,526,011	2,222,562
	1907-08	9,139	950	923	43	449	883	706,800	1,528,404	2,235,204
	1908-09	9,014	955	948	43	516	726	665,201	1,501,138	2,166,339
Burma	1904-05	123,615	8,268	7,636	40	16,484	62	2,315	166,331	168,646
	1905-06	123,559	8,214	7,382	40	16,658	62	2,898	180,543	183,441
	1906-07	130,540	8,153	7,782	38	17,643	83	4,679	190,898	195,577
	1907-08	130,455	7,526	7,159	33	18,600	85	6,339	191,877	198,216
	1908-09	134,449	7,457	7,180	32	19,099	86	24,590	224,926	249,516
Eastern Bengal and Assam	1904-05	22,799	999	990	26	2,717	998	32,431	516,562	548,993
	1905-06	29,139	1,392	1,387	23	4,546	1,093	100,325	519,514	619,839
	1906-07	29,217	1,981	1,968	32	4,630	1,086	105,475	515,484	620,959
	1907-08	29,225	3,255	3,167	50	4,741	1,070	148,104	514,012	662,116
	1908-09	29,014	3,264	2,907	52	4,407	1,159	150,711	512,038	662,749
Central Provinces and Berar	1904-05	22,747	7,920	7,693	35	4,033	7,926	4,160,800	136,742	4,297,542
	1905-06	22,132	7,723	7,450	35	4,847	7,792	4,290,511	150,459	4,440,970
	1906-07	22,002	10,660	10,381	48	3,955	7,696	4,499,234	143,794	4,643,028
	1907-08	22,002	10,815	10,003	49	2,996	7,967	3,675,112	1,020,505	4,695,617
	1908-09	21,921	11,564	11,470	53	3,927	8,374	4,086,836	167,129	4,253,965
Coorg	1904-05	570	208	206	51	158	..	2,658	1,780	4,438
	1905-06	505	208	207	41	162	..	4,025	1,706	5,731
	1906-07	506	208	208	43	183	..	2,404	1,706	4,110
	1907-08	520	208	205	40	183	..	2,757	1,706	4,463
	1908-09	520	208	189	40	158	..	2,880	256	3,136
North-West Frontier Province	1904-05	234	83	82	35	64	84	2,950	15,093	18,043
	1905-06	234	83	83	35	72	94	3,949	8,966	12,915
	1906-07	234	83	83	35	72	94	3,638	9,064	12,702
	1907-08	236	85	49	36	41	95	3,380	49,625	53,005
	1908-09	236	85	85	36	91	45	1,826	9,625	11,451

No. 9—*continued*

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1904-05 to 1908-09—continued

Province		Total area of all forests	Protection from fire			Protection from Cattle		Grazing		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Ajmer	1904-05	148	142	140	100	46	142	8,391	1,550	9,941
	1905-06	148	142	140	100	10	142	17,335	20,078	37,413
	1906-07	148	142	142	100	53	89	11,275	1,159	12,434
	1907-08	148	142	142	100	14	128	7,303	10,634	17,937
	1908-09	148	142	141	100	35	142	10,978	1,339	12,317
Baluchistan	1904-05	234	..	..	..	174	..	7,232	17,628	24,860
	1905-06	264	..	..	..	168	..	6,738	18,920	25,658
	1906-07	280	..	..	..	209	8	3,919	23,959	27,878
	1907-08	280	..	..	..	209	8	3,692	23,959	27,651
	1908-09	778	..	..	..	204	5	2,826	23,959	26,785
Andamans	1904-05	1,951	..	..	..	156	..	..	..	..
	1905-06	1,951	..	..	..	156	..	..	..	..
	1906-07	1,950	..	..	..	156	..	..	..	..
	1907-08	1,953	..	..	..	159	..	..	..	..
	1908-09	1,952	..	..	..	161	..	..	..	..
Total Bengal	1904-05	198,798	23,943	23,040	40	39,717	11,084	5,821,925	2,510,088	8,332,013
	1905-06	199,156	23,717	22,360	48	34,696	11,002	5,922,931	2,756,281	8,679,212
	1906-07	205,443	27,226	26,518	44	34,966	11,061	6,036,920	2,737,525	8,774,445
	1907-08	205,149	28,072	26,302	45	34,643	11,298	5,417,584	3,683,189	9,100,773
	1908-09	209,225	28,779	27,929	45	36,135	11,570	5,765,053	2,790,854	8,555,907
Madras	1904-05	19,626	6,509	6,350	36	1,623	351	3,285,579	21,426	3,307,005
	1905-06	19,585	7,202	6,772	40	1,503	315	3,468,093	15,640	3,483,733
	1906-07	19,620	7,357	6,825	40	1,947	811	3,678,777	29,148	3,707,925
	1907-08	19,607	7,554	6,945	41	2,160	819	3,996,445	48,080	4,044,525
	1908-09	19,570	7,505	7,241	40	2,279	792	4,074,693	58,383	4,133,076
Bombay	1904-05	14,517	9,012	8,267	67	2,465	7,921	1,233,779	378,071	1,611,850
	1905-06	14,910	9,154	8,326	68	2,549	4,922	1,282,256	395,554	1,677,810
	1906-07	15,075	9,860	8,495	72	2,696	7,687	911,260	383,705	1,294,965
	1907-08	13,053	10,069	9,330	82	2,276	8,522	1,033,985	377,253	1,411,238
	1908-09	12,979	10,148	9,327	83	2,774	8,540	1,527,181	475,485	2,002,666
Grand Total	1904-05	232,941	39,464	37,657	43	37,803	19,356	10,341,283	2,909,585	13,250,868
	1905-06	233,651	40,073	37,458	43	38,748	16,239	10,673,280	3,167,475	13,840,755
	1906-07	240,138	44,443	41,839	47	39,669	19,559	10,626,957	3,145,378	13,772,335
	1907-08	237,809	45,695	42,577	49	39,079	20,639	10,448,064	4,088,522	14,536,586
	1908-09	241,774	46,432	44,497	49	41,188	20,902	11,426,927	3,324,677	14,751,604

OPIUM

[TABLES 1 TO 17, PAGES 37 TO 60]

(Compiled from the Finance and Revenue Accounts and from special official returns)

BENGAL OPIUM

The region in which the poppy is cultivated comprises eight districts in Western Bengal, situated in the divisions of Tirhut, Patna, Bhágalpur, and Chota Nagpur, and thirty-four districts in the United Provinces of Agra and Oudh. Up to the end of the year 1909-10 the former districts were, in respect of opium, under the control of the Bihár Opium Agent, whose head-quarters were at Patna. The latter were under the Benares Opium Agent, with head-quarters at Ghazipur. At each of these places there is a Government factory where the crude opium is manufactured into the form in which it passes into consumption. In 1909-10 the cultivation of the poppy and the manufacture of opium were regulated by Act XIII of 1857 and were under the general control of the Lieutenant-Governor of Bengal and the Board of Revenue, Lower Provinces, and the immediate supervision of the Opium Agent at Ghazipur. The possession, transport, import, and export of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act).

Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per ser of 70° consistency. Advances, on which no interest is charged, are given to licensed cultivators at the time of executing the agreement, and from time to time (though ordinarily not more than two advances are given) until final delivery. In March, April, and May the opium is made over to the officers of the Department and weighed and tested, and as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him.

After weighment the opium is taken to the Government factories at Patna and Ghazipur, where it is manufactured in two* forms—

(*a*) opium intended for export to foreign countries, mainly China and the Straits Settlements, departmentally known as "provision" opium, and

(*b*) opium intended for consumption in various provinces (Madras, Bengal, Eastern Bengal and Assam, the United Provinces, the Central Provinces and Berar, Burma, Baluchistan, the Civil and Military Station of Bangalore, the Panjab and the North-West Frontier Province), departmentally known as "excise" opium.

Provision opium is made up in the form of balls or cakes, each weighing 3·5 lb, and is packed in chests, each chest containing forty cakes, weighing 140 lb. Bihár opium is generally of 75° and Benares opium of 71° consistency. Excise opium is made up in cubical packets, each weighing one ser, 60 of which are packed in a case. It is of higher consistency than the "provision opium."

Provision opium is sold by public auction in Calcutta. A notification is published annually, about the month of June, stating the number of chests from each agency which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Board of Revenue. In 1911, 31,440 chests will be sold.

The duty levied by the Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to ₹8,000 a year, under an agreement which will remain in force until the 31st December 1912. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

Excise opium is distributed from the factories, or from the Calcutta warehouse, to the Government treasuries, whence it is issued, on payment, to licensed vendors and druggists only. In the accounts, a sum of ₹8½ per ser out of the proceeds of this opium is credited under Opium as representing the estimated cost of production. The remainder of the proceeds is credited under Excise.

Eastern Bengal and Assam are supplied from the opium factories at Patna and Ghazipur through the Bengal Board of Revenue, and issues are made from the district treasuries to licensed vendors. The cultivation of poppy is not permitted in the Madras Presidency, the Central Provinces and Berar, and Baluchistan, and the only licit supply of opium is Bengal excise opium. In the Central Provinces and Berar and in Baluchistan this drug is imported from the Ghazipur factory and supplied to district treasuries, while in the Madras Presidency it is issued to wholesale vendors, at a fixed price, from two central storehouses, one at Tondiarpet (Madras) and the other at Rajahmundry.

* A small quantity of opium for medical purposes is also made at Patna, and morphia and codeine are made at Ghazipur from opium not fit for other purposes

OPIUM—*continued*

MALWA OPIUM

Malwa opium is almost entirely produced in the undermentioned Native States in the Central India and Rajputana Agencies, together with the Baroda State. In Khairpur (Sind), it is grown in the Khairpur Taluka but production is limited to the requirements of the State. Of British territory, it is grown in Ajmer-Merwara only.

CENTRAL INDIA	
Indore Residency	Indore, Dewas, Bagli
Gwalior Residency	Gwalior, Raghogarh, Parone, Gurra, Umri, Bhadaura, Dharnaoda, Sirsi
Bhopal Agency	Bhopal, Rajgarh, Narsingarh, Khilchipur, Maksudangarh, Qurwai, Muhammadgarh, Basoda, Sutalia, Agra, Barkhera, Kamalpur, Dhabla Dhir, Dhabla Ghosi, Daria Kheri, Rajapur Kheri, Jabria Bhil, Tappa, Pataria, Piplianagar, Khajuri, Dugri, Sadan Kheri, Hirapur, Pathari
Bundelkhand Agency	Datia, Panna, Ajaigarh, Baoni, Chhatarpur, Baraundha, Paldeo, Pahra, Taraon, Gawrihar, Charkhari, Bijawar, Sarila
Baghelkhand Agency	Rewa, Maihar, Nagode
Malwa Agency	Jaora, Ratlam, Sailana, Sitamau, Piploda, Panth Piploda
Bhopawar Agency	Dhar, Jhabua, Barwani, Ali Rajpur, Jobat, Bagode, Nimkhera, Kalibaore, Rajgarh, Bharupura, Chiktiabar, Manpur (British), Jamnia, Garhi, Kothid
RAJPUTANA	
Mewar Residency	Mewar (Udaipur), Banswara, Partabgarh, Dungarpur, Kushalgarh
Jaipur Residency	Jaipur, Kishangarh
Haraoti and Tonk Agency	Bundi, Tonk, Shahpura
Eastern Rajputana States Agency	Bharatpur, Dholpur, Karauli
Kotah Agency	Kotah, Jhalawar
Alwar Agency	Alwar
Bikaner Residency	Bikaner
Western Rajputana States Residency	Jodhpur (Marwar), Jaisalmer, Sirohi

In these States the British Government has no concern with the cultivation of the poppy or the manufacture of opium or its local consumption; nor has it any concern with the export, except that it levies a duty on opium which passes into or through British territory, either for local consumption in British India, or for export by sea to China and other foreign countries. It is this duty, commonly called pass-duty, which constitutes the British revenue from Malwa opium and is credited to opium revenue when the opium is passed out for export by sea. The pass-duty on Malwa opium destined for consumption in British territory is an excise receipt, and stood during 1909-10 at R10 per ser equal to R700 per chest. An arrangement has been made between His Majesty's Government and the Government of China whereby the importation of the Indian Opium into China has to be gradually diminished, and in pursuance of this arrangement the exports of Malwa Opium to China during the calendar years 1908, 1909, 1910, and 1911 have been limited to 15,100, 13,600, 12,100, and 15,160 chests, respectively.

The Government is enabled to raise revenue from Malwa opium because the States in which the drug is produced have no access to the sea, except through British territory. The import of the opium into, or transport through, British territory is prohibited, except on payment of the pass-duty and under passes granted under the authority of the Opium Agents. The Agent to the Governor-General in Central India and the Commissioner of Ajmer-Merwara are *ex-officio* Opium Agents for their respective charges.

For the weighment of the opium, for the issue of necessary passes, and for the recovery of pass fees, Government has established scales maintained by the Opium Agents, the principal scales being located at Indore, Mandisor, Ujjain, and Ratlam in Central India, and at Chitor in Rajputana. There are also scales at some other convenient places, namely, at Ahmedabad in Gujarat, at Dhar, Jaora, and Bhopal in Central India, and at Ajmer and Baran (Kotah) in Rajputana.

The poppy is sown in Malwa in November, the plants flower in the beginning of February, and by the end of March the whole of the opium has been collected by the cultivators and is ready for sale. The village bankers and others, into whose possession the raw opium passes, usually retain it until the end of April. During May and June it is bought by the large dealers, who make it up into balls of about twelve ounces each, and expose it in storehouses to dry for the next two or three months, after which it is ready for the scales. It is ready for export by September; but as considerable dryage takes place during the transport of new opium to Bombay, it is commonly kept back until October. A chest of Malwa opium contains 140 lb in weight. The opium is of 90° to 95° consistency, and is usually packed in half-chests for convenience of carriage.

From October 1897 until May 1904 the rate of pass-duty was R525 at Ajmer, and R500 elsewhere, on each chest of opium weighed for export by sea. This duty was increased by one hundred rupees, under Finance Department Notification No. 2930-A, dated the 6th May 1904. A higher rate of pass-duty is levied at Ajmer, because, these scales being situated in British territory, the opium weighed there is not subject to the dues levied by the Native States. Since 1887-88, however, there have been no exports from the Ajmer Agency, except one chest in 1893-94, 9 chests in 1904, 4 chests in 1906, and 20 chests in 1910.

In connection with the restriction of the exports to China it has lately been decided to levy a duty of R800 per chest on certain chests for whose export in 1912 application has already been made. The right to ship the remainder of the exports of the last mentioned and subsequent years will be sold by auction to the highest bidder at periodical sales to be held by the Collector of Customs in Bombay.

OPIUM—*continued*

Opium which has been weighed and passed for export by sea from Bombay may, after arrival at Bombay, be diverted for local consumption on payment of a higher rate of pass-duty of R725 per chest when the pass was granted at Ajmer, and of R700 per chest when the pass was granted elsewhere. When opium is weighed directly for local consumption and not for export by sea, the higher duty is charged at once. This duty is an Excise receipt.

The pass-duty on opium weighed for export is generally levied in the form of *hundis, i.e.*, bills of exchange drawn on Bombay and payable at six days' sight, and these must be cashed before the consignee can obtain delivery of the opium. At the Ajmer Agency and at Ahmedabad the duty is paid in cash, or by *hundis*, or bills payable at sight drawn on Bombay. After weighment of the opium and delivery of the *hundi*, the opium is transported by railway to Bombay under cover of the pass, the cost of transit being borne by the owner. In Bombay it is received by the Collector of Customs, who is responsible for seeing that it corresponds with the covering pass and who detains it until the *hundi* has been cashed. The opium is then warehoused, and is at the disposal of the owner for export or for sale locally, subject to the provisions of the Opium Act and the Bombay Opium Rules.

The cultivation of the poppy is prohibited in Coorg and in the Bombay Presidency and the source of supply is Malwa opium.

PANJAB

The cultivation of the poppy was permitted until 1897 (under license for each crop) throughout the greater part of the Panjab except in the districts of Delhi, Gurgaon, Rohtak, Hissar, the greater part of Karnal, and part of Ferozpur, where it has long been prohibited. The total area cultivated was usually about 10,000 acres, but there were only five really opium-producing districts— Ambala, Simla, Kangra, Shahpur, and Dera Ghazi Khan. In the remaining districts opium was either not extracted, or, if extracted, only a small quantity became available for sale by licensed vendors, the rest being surreptitiously disposed of; and the produce was consumed, in the shape of a drink called *post* made from poppy-heads, either illicitly or after passing through the hands of licensed vendors. The Government of India prohibited poppy cultivation in the case of most districts of the Panjab from the 1st September 1897, cultivation being now (1910-11) restricted, so far as opium production is concerned, to the Kotkhai tahsil of the Simla district, and the Kulu sub-division of the Kangra district. Cultivation of the poppy, for the production of poppy heads only, is also permitted in the district of Jalandhar and in one tahsil of Hoshiarpur.

An acreage duty was levied during 1909-10 on the cultivation of the poppy, at the rate of R2* per acre in the two opium-producing hill districts and at the rate of R4 per acre in the two poppy-head producing districts of Hoshiarpur and Jalandhar. These rates have since been raised.

A cultivator of opium is not permitted to consume any part of the produce himself. He is bound either to dispose of the standing crop to a license-holder, who extracts the opium and sells it to a licensed wholesale or retail vendor, or to dispose of the produce, either as poppy-heads, or as opium extracted by himself, to a licensed retail or wholesale vendor.

Since the 1st April 1896 a duty of R2 per ser had been levied on the importation into the Panjab of all opium other than Malwa, including opium produced in Kashmir, the Native Hill States, or elsewhere. This rate was raised to R6 per ser with effect from the 1st April 1909. Upon Malwa opium an import duty of R4 per ser was levied until the 31st July 1908; but since that date such imports have been stopped. Apart from locally produced opium and that imported from Kashmir, Afghanistan, and trans-frontier territory to the west of the Indus, the only other source of supply was in 1909-10 Bengal opium which was obtained from the Ghazipur factory and issued to licensed vendors from district treasuries.

BARODA

The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly for consumption in the State and for export to China. The State has, by agreement, assimilated its retail system and selling prices to those in force in adjacent British districts, and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Native States.

AJMER-MERWARA

In these two British districts, which are surrounded by the Native States constituting the Rajputana Agency, the cultivation of the poppy and the manufacture and sale of opium were formerly permitted without restriction, except in the three municipalities of Ajmer, Beawar, and Kekri, and the cantonment of Nasirabad. This course was adopted in consequence of the difficulty of preventing smuggling from the surrounding States. In the three municipalities and in the cantonment of Nasirabad, the license of the Collector was required for the cultivation of the poppy, or the manufacture or sale of opium. The absence of control over the production and disposal of opium in the rural areas, and the freedom of import and export from and to adjacent Native States, afforded ground for the belief that Ajmer-Merwara had become a focus of opium smuggling, and in order to check this illicit traffic, revised Opium Rules were enacted, with effect from the 1st April 1901, to provide adequate control over the production, import, export, transport, and sale of opium throughout Ajmer-Merwara. An import duty of R4 per ser was levied from the 1st April 1904 on Malwa opium

* In addition to a quantitative duty of R2 a ser

OPIUM—*concluded*

brought into Ajmer-Merwara for consumption, and from the 1st April 1905 an excise duty at the same rate was imposed on opium produced in the district. Subsequently, from the 1st April 1908, the levy of the Excise duty was restricted to opium consumed within Ajmer-Merwara and the duty on opium removed for export outside the district was remitted. Poppy cultivation was at the same time prohibited in the Ajmer district, and a maximum limit of 2,500 and 400 bighas was imposed upon the cultivation in the Todgarh and Beawar tahsils, respectively. No area was licensed for the cultivation of poppy in the harvest of 1909-10.

BURMA

Opium is produced in the Shan States beyond British limits, but its cultivation is prohibited throughout Burma, except in the Kachin villages of the districts of Katha, Bhamo, Myitkyina, and Upper Chindwin in Upper Burma. On the drug produced in British territory an excise duty is levied at the rate of 8 annas for each quarter of a *pé* (one *pé* = 1·75 of an acre) or fraction thereof, on which the poppy is grown. Land under poppy cultivation is measured by the village headman. The area under poppy is not known, because the localities in which the cultivation is carried on are for the most part beyond the sphere of regular administration. The importation of opium by land from the Shan States into Upper Burma is permitted on payment of a duty of R17 per *viss* (3·65lb avoirdupois). Neither of these classes of opium may be exported to Lower Burma. Shan or foreign travellers of distinction may, however, import into any part of Burma for the personal use of themselves and their attendants, without payment of duty, Shan or foreign opium in quantities not exceeding 5 tolas for each person.

Under an order issued by the Government of India in February 1898, caravans entering the Myitkyina and Bhamo districts from China or the Shan States are licensed to import for personal use Chinese or Shan opium on payment of a duty equal to the retail price of such opium in the districts in which the license is issued.

Bengal excise opium is procured by Government and stored in the district treasuries, whence it is issued to licensed shops where it may be retailed to persons entitled to possess it, namely, medical practitioners, pharmacists, doctors, tattooers, non-Burmans, and, in Lower Burma, only registered Burmans.

OPIUM

No. 1

RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY, in each year from 1834-35 to 1909-10

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	Total	Bengal	Bombay	Total	Bengal	Bombay	Total
1834-35	1,16,47,650	17,52,800	1,34,00,450	47,04,860	3,11,090	50,15,950	69,42,790	14,41,710	83,84,500
1835-36	1,80,23,380	19,18,820	1,99,42,200	48,21,760	2,00,370	50,22,130	1,32,01,620	17,18,450	1,49,20,070
1836-37	1,88,36,960	26,78,470	2,15,15,430	54,95,990	6,69,760	61,65,750	1,33,40,970	20,08,710	1,53,49,680
1837-38	2,09,65,190	18,46,660	2,28,11,850	65,97,950	3,49,450	69,47,400	1,43,67,240	14,97,210	1,58,64,450
1838-39	1,36,80,180	27,48,560	1,64,28,740	66,92,190	2,05,250	68,97,440	69,87,990	25,43,310	95,31,300
1839-40	76,45,850	1,96,810	78,42,660	43,85,090	79,800	44,64,820	32,60,760	1,17,010	33,77,770
1840-41	1,19,78,590	23,26,400	1,43,04,990	54,82,270	79,950	55,62,230	64,96,320	22,46,450	87,42,770
1841-42	1,37,71,560	22,24,730	1,59,96,290	57,32,890	75,740	58,08,630	80,38,670	21,48,990	1,01,87,660
1842-43	1,82,79,950	25,97,010	2,08,76,960	50,56,520	54,630	51,11,150	1,32,23,430	25,42,380	1,57,65,810
1843-44	2,28,27,790	35,59,870	2,63,87,660	60,68,310	71,090	61,39,400	1,67,59,480	34,88,780	2,02,48,260
1844-45	2,46,96,460	37,91,400	2,84,87,860	66,13,010	61,970	66,74,980	1,80,83,450	37,29,430	2,18,12,880
1845-46	2,95,99,870	61,80,150	3,57,80,020	75,22,610	2,23,910	77,46,520	2,20,77,260	59,56,240	2,80,33,500
1846-47	3,06,73,650	61,08,420	3,67,82,070	78,80,260	39,790	79,20,050	2,27,93,390	60,68,630	2,88,62,020
1847-48	2,35,61,020	37,90,280	2,73,51,300	1,06,45,730	71,730	1,07,17,460	1,29,15,290	37,18,550	1,66,33,840
1848-49	3,01,49,990	89,80,930	3,91,30,920	1,05,67,430	1,05,860	1,06,73,290	1,95,82,560	88,75,070	2,84,57,630
1849-50	3,75,72,230	74,00,320	4,49,72,550	95,64,260	1,05,480	96,69,740	2,80,07,970	72,94,840	3,53,02,810
1850-51	3,09,05,530	70,47,470	3,79,53,000	1,03,47,260	1,02,260	1,04,49,520	2,05,58,270	69,45,210	2,75,03,480
1851-52	3,12,00,940	1,13,96,840	4,25,97,780	1,10,89,310	1,16,010	1,12,05,320	2,01,11,630	1,12,80,830	3,13,92,460
1852-53	3,96,01,830	1,12,80,000	5,08,81,830	1,35,91,400	1,11,110	1,37,02,510	2,60,10,430	1,11,68,890	3,71,79,320
1853-54	3,80,00,100	97,72,210	4,77,72,310	1,40,50,120	1,31,990	1,41,82,110	2,39,49,980	96,40,220	3,35,90,200
1854-55	3,59,33,560	1,11,69,960	4,71,03,520	1,36,09,450	1,58,050	1,37,67,500	2,23,24,110	1,10,14,910	3,33,36,020
1855-56	4,17,17,170	1,02,42,580	5,19,59,750	1,22,01,050	1,38,930	1,23,39,980	2,95,16,120	1,01,03,650	3,96,19,770
1856-57	3,82,52,160	1,17,71,840	5,00,24,000	1,12,45,040	1,75,070	1,14,20,110	2,70,07,120	1,15,96,770	3,86,03,890
1857-58	5,21,59,180	1,64,82,910	6,86,42,090	92,95,410	1,62,930	94,58,340	4,28,63,770	1,63,19,980	5,91,83,750
1858-59	4,67,08,590	1,47,54,830	6,14,63,420	77,27,450	2,72,060	79,99,510	3,89,81,140	1,44,82,770	5,34,63,910
1859-60	4,31,44,500	1,57,33,280	5,88,77,780	67,79,970	4,00,030	71,80,000	3,63,64,530	1,53,33,250	5,16,97,780
1860-61	4,19,98,550	2,47,69,040	6,67,67,590	88,32,420	3,52,250	91,84,670	3,31,66,130	2,44,16,790	5,75,82,920
1861-62	3,91,41,560	2,44,51,140	6,35,92,700	1,44,28,090	66,560	1,44,94,650	2,47,13,470	2,43,84,580	4,90,98,050
1862-63	4,81,25,610	3,24,29,150	8,05,54,760	1,85,27,720	35,060	1,85,62,780	2,95,97,890	3,23,94,090	6,19,91,960
1863-64	5,34,67,760	1,48,52,230	6,83,19,990	2,30,20,880	44,050	2,30,64,930	3,04,46,880	1,48,08,180	4,52,55,060
1864-65	5,25,54,470	2,10,59,580	7,36,14,050	2,37,19,050	50,760	2,37,69,810	2,88,35,420	2,10,08,820	4,98,44,240
1865-66	6,39,02,390	2,12,80,250	8,51,82,640	1,89,10,120	32,580	1,89,42,700	4,49,92,270	2,12,47,670	6,62,39,940
1866-67 (11 months)	4,94,80,170	1,85,43,300	6,80,23,470	1,07,42,630	30,670	1,07,73,300	3,87,37,540	1,85,12,630	5,72,50,170
1867-68	6,56,52,480	2,35,69,380	8,92,21,860	1,86,98,910	42,300	1,87,41,210	4,69,53,570	2,35,27,080	7,04,80,650
1868-69	6,64,47,160	1,80,67,250	8,45,14,410	1,71,75,660	25,450	1,72,01,110	4,92,71,500	1,80,41,800	6,73,13,300
1869-70	5,59,41,370	2,35,74,190	7,95,15,560	1,81,75,100	31,730	1,82,06,830	3,77,66,270	2,35,42,460	6,13,08,730
1870-71	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,090	6,03,10,340
1871-72	6,89,87,000	2,35,51,590	9,25,38,590	1,59,32,980	33,480	1,59,66,460	5,30,54,020	2,35,18,110	7,65,72,130
1872-73	6,06,97,930	2,61,48,980	8,68,46,910	1,81,06,310	36,370	1,81,42,680	4,25,91,620	2,61,12,610	6,87,04,230
1873-74	5,58,29,840	2,74,18,950	8,32,48,790	1,99,82,260	30,540	2,00,12,800	3,58,47,580	2,73,88,410	6,32,35,990
1874-75	5,60,28,250	2,95,38,040	8,55,66,290	2,33,85,590	29,870	2,34,15,460	3,26,42,660	2,95,08,170	6,21,50,830
1875-76	5,92,19,280	2,54,94,970	8,47,14,250	2,21,67,580	18,070	2,21,85,650	3,70,51,700	2,54,76,900	6,25,28,600
1876-77	6,17,41,700	2,94,82,900	9,12,24,600	2,83,98,320	18,150	2,84,16,470	3,33,43,380	2,94,64,750	6,28,08,130
1877-78	6,43,28,810	2,74,98,410	9,18,27,220	2,65,89,210	21,490	2,66,10,700	3,77,39,600	2,74,76,920	6,52,16,520
1878-79	7,60,61,320	2,39,32,690	9,39,94,010	1,69,66,650	20,570	1,69,87,220	5,30,94,670	2,39,12,120	7,70,06,790
1879-80	7,17,78,150	3,14,13,470	10,31,91,620	2,06,54,900	20,020	2,06,74,920	5,11,23,250	3,13,93,450	8,25,16,700
1880-81	7,95,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1881-82	7,67,75,120	2,18,49,320	9,86,24,440	2,05,54,300	19,050	2,05,73,350	5,62,20,820	2,18,30,270	7,80,51,090
1882-83	7,10,39,250	2,39,56,690	9,49,95,940	2,28,09,350	18,810	2,28,28,160	4,82,29,900	2,39,37,880	7,21,67,780
1883-84	7,04,63,440	2,51,01,570	9,55,65,010	1,85,24,790	22,110	1,85,46,900	5,19,38,650	2,50,79,460	7,70,18,110
1884-85	6,27,71,110	2,53,93,580	8,81,64,690	2,96,29,290	29,080	2,96,58,370	3,31,41,820	2,53,64,500	5,85,06,320
1885-86	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1886-87	6,35,62,200	2,58,67,560	8,94,29,760	2,72,52,000	38,630	2,72,90,630	3,63,10,200	2,58,28,930	6,21,39,130
1887-88	6,24,52,670	2,27,01,950	8,51,54,620	2,42,07,820	37,930	2,42,45,750	3,82,44,850	2,26,64,020	6,09,08,870
1888-89	6,59,38,040	1,96,85,150	8,56,23,190	2,59,39,510	39,540	2,59,79,050	3,99,98,530	1,96,45,610	5,96,44,140
1889-90	6,69,22,020	1,89,08,540	8,58,30,560	1,60,10,990	40,080	1,60,51,070	5,09,11,030	1,88,68,460	6,97,79,490
1890-91	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1891-92	6,16,80,990	1,84,42,810	8,01,23,800	1,85,79,120	39,010	1,86,18,130	4,31,01,870	1,84,03,800	6,15,05,670
1892-93	6,31,75,270	1,67,56,530	7,99,31,800	1,59,86,620	38,340	1,60,24,960	4,71,88,650	1,67,18,190	6,39,06,840
1893-94	5,02,29,760	1,60,45,950	6,62,75,710	1,87,27,590	38,480	1,87,66,070	3,15,02,170	1,60,07,470	4,75,09,640
1894-95	5,51,82,050	1,80,55,520	7,32,37,570	1,61,22,200	38,850	1,61,61,050	3,90,59,850	1,80,16,670	5,70,76,520
1895-96	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1896-97	5,07,09,560	1,33,82,820	6,40,92,380	2,48,28,130	38,790	2,48,66,920	2,58,81,430	1,33,44,030	3,92,25,460
1897-98	4,20,91,340	97,06,380	5,17,97,720	2,38,42,940	48,230	2,38,91,170	1,82,48,400	96,58,150	2,79,06,550
1898-99	4,39,19,660	1,33,33,640	5,72,53,300	2,36,91,630	41,270	2,37,32,900	2,02,28,030	1,32,92,370	3,35,20,400
1899-1900	5,32,37,848	1,27,91,883	6,60,29,731	2,58,69,393	37,921	2,59,07,314	2,73,68,455	1,27,53,962	4,01,22,417
1900-01	6,39,67,138	1,25,66,495	7,65,33,633	2,67,50,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1901-02	6,46,04,546	81,75,788	7,27,80,334	2,40,92,407	37,942	2,41,30,349	4,05,12,139	81,37,846	4,86,49,985
1902-03	5,75,17,565	99,59,011	6,74,76,576	2,46,85,973	41,270	2,47,27,243	3,28,31,592	99,17,741	4,27,49,333
1903-04	7,29,24,772	1,31,15,903	8,60,40,675	3,33,49,347	36,813	3,33,86,160	3,95,75,425	1,30,79,090	5,26,54,515
1904-05	7,90,49,203	1,12,73,288	9,03,22,491	2,94,66,626	39,658	2,95,06,284	4,95,82,577	1,12,33,630	6,08,16,207
1905-06	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1906-07	7,66,01,100	83,06,822	8,49,07,922	2,86,48,828	50,544	2,86,99,372	4,79,52,272	82,56,278	5,62,08,550
1907-08	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,404	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175
1908-09	6,72,29,749	2,10,42,075	8,82,71,824	1,84,93,502	47,818	1,85,41,320	4,87,36,247	2,09,94,257	6,97,30,504
1909-10	7,21,02,459	1,09,17,786	8,30,20,245	1,66,02,684	49,638	1,66,52,322	5,54,99,775	1,08,68,148	6,63,67,923

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of table No. 2 and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price ₹15,49,050 was, by special arrangement, credited to Excise revenue

No. 2

COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE, from the year 1872-73 to 1909-10

	India General	Central Provinces and Berar	Burma	Eastern Bengal and Assam	* Bengal	U. P. of Agra and Oudh	Panjab	N.-W. F. Province	Madras	TOTAL
1872-73										15,52,340
1873-74										15,81,430
1874-75										15,64,050
1875-76				No details						17,33,520
1876-77										16,33,170
1877-78										15,71,150
1878-79										19,07,430
1879-80	560	1,79,110	3,32,820	4,69,450	5,56,350	3,72,060	2,150			18,82,500
1880-81	160	1,99,300	3,94,730	4,89,420	5,18,440	4,10,880	*2,37,530			22,50,460
1881-82	180	2,18,340	3,03,150	4,59,050	5,04,180	4,35,470	..			19,20,370
1882-83	420	2,16,350	2,99,770	5,04,100	5,27,800	4,40,980	..			19,89,420
1883-84	690	2,18,510	3,11,520	4,07,210	5,60,700	4,42,930	..			19,41,560
1884-85	1,900	2,15,040	3,03,270	4,29,850	5,48,400	4,24,110	..			19,22,570
1885-86	1,850	2,19,330	2,76,310	4,19,460	5,38,440	4,25,210	..			18,80,600
1886-87	2,190	2,14,700	3,32,730	4,19,600	5,51,840	4,37,320	31,610			19,89,990
1887-88	2,340	2,03,230	3,50,280	4,10,870	5,66,810	4,27,300	51,770			20,12,600
1888-89	2,480	2,13,100	3,73,360	4,09,320	5,64,020	4,44,260	44,100			20,49,640
1889-90	2,760	2,27,420	3,86,870	4,33,590	5,57,120	5,06,150	37,320			21,51,230
1890-91	2,700	2,20,200	4,32,170	3,79,420	5,67,790	4,76,740	28,720			21,07,740
1891-92	2,400	2,34,920	4,10,500	3,97,190	5,86,030	4,78,340	28,690			21,38,070
1892-93	1,620	2,27,980	4,83,410	3,86,770	5,65,590	5,14,780	32,850			22,13,000
1893-94	110	2,40,040	3,62,550	4,01,740	5,75,450	4,91,680	51,270			21,22,840
1894-95	90	2,31,950	1,75,960	3,99,250	5,95,230	4,79,870	62,680			19,45,030
1895-96	150	2,43,320	2,00,520	4,49,860	7,12,980	5,28,760	80,910			22,16,500
1896-97	150	2,15,170	2,25,140	4,52,290	7,26,120	4,85,350	77,280			21,81,500
1897-98	150	2,02,840	2,33,950	4,53,030	7,09,190	4,72,350	67,380			21,88,890
1898-99	150	2,10,440	2,45,110	4,56,320	7,40,600	5,11,230	65,930			22,29,780
1899-1900	128	2,25,726	2,52,049	4,42,477	7,47,809	5,30,951	60,936			22,60,076
1900-01	119	2,16,897	2,67,474	4,39,105	7,92,226	5,01,829	85,655			23,03,305
1901-02	102	2,00,456	3,14,412	4,09,849	7,89,053	5,27,979	65,528	2,720		23,10,099
1902-03	68	2,40,508	4,42,003	4,33,169	7,99,400	5,51,106	73,117	6,766		25,46,137
1903-04	51	2,61,356	5,99,573	4,53,671	7,67,790	5,46,359	73,763	9,197		27,11,760
1904-05	43	2,88,409	6,49,480	4,65,419	7,59,988	5,62,219	62,688	7,225		27,95,471
1905-06	..	3,07,789	6,08,306	5,36,802	7,47,583	5,74,014	73,499	8,747		28,56,740
1906-07	..	4,70,042	5,77,165	6,44,655	7,21,430	6,04,104	83,317	9,256		31,09,969
1907-08	..	4,78,900	5,36,809	6,90,437	8,26,570	5,88,482	82,338	17,221	14,140	32,34,797
1908-09	..	4,43,567	4,82,293	6,68,826	8,61,607	5,52,953	1,95,407	18,640	4,30,030	36,53,323
1909-10	2,825	4,45,967	4,55,841	6,30,522	8,05,506	5,85,646	4,46,361	22,916	4,58,829	38,54,413

* Proceeds of experimental sale of Bengal opium

No. 3

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for export to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1909-10

	BENGAL	MALWA			TOTAL OF BENGAL AND MALWA	EXPORTED FROM							GRAND TOTAL
						BENGAL				BOMBAY			
		Central India	Ahmadabad	Ajmer		To China	To Straits Settlements	To other countries	TOTAL	To China	To other countries	TOTAL	
1829-30	8,778	No returns	The Ahmadabad Agency was established in January 1858, and before this date passes were granted at Indore only	The Ajmer Agency was established in February 1877, but the scales were used for the first time in November 1877	8,778	7,443	2,235	No information	9,678	—	No information	—	9,678
1830-31	7,548	4,703			12,251	5,590	1,526		7,116	*4,610		4,610	11,726
1831-32	7,939	10,632			18,571	6,750	757		7,507	*10,679		10,679	18,186
1832-33	10,638	8,694			19,332	7,540	1,845		9,385	*6,698		6,698	16,083
1833-34	12,523	10,202			22,725	10,151	1,779		11,930	*10,855		10,855	22,785
1834-35	13,027	6,977			20,004	9,480	1,570		11,050	*6,812		6,812	17,862
1835-36	15,044	13,568			28,612	13,021	1,786		14,807	†		—	14,807
1836-37	11,988½	20,015			32,003½	10,493	2,241		12,734	20,882½		20,882½	33,616½
1837-38	18,562	12,029			30,591	16,112	3,105		19,307	10,372½		10,372½	29,679½
1838-39	18,563	19,745			38,308	14,499	3,722		18,221	17,353		17,353	35,574
1839-40	18,563	2,151			20,714	3,755	14,755		18,510	†		—	18,510
1840-41	17,558	16,773			34,331	5,817	11,593		17,410	12,022½		12,022½	29,432½
1841-42	17,927	14,681			32,608	10,752	8,987		19,739	14,473		14,473	34,212
1842-43	16,662	24,337			40,999	11,867	4,651		16,518	19,369		19,369	35,887
1843-44	17,604	13,563			31,167	13,067	4,792		17,859	16,944		16,944	34,803

* Number calculated from the amount of pass-duty collected
† Not recorded

No. 3—*continued*

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for EXPORT to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1909-10—continued

	Bengal	Malwa			Total of Bengal and Malwa	Exported from							
						Bengal				Bombay			
		Central India	Ahmadabad	Ajmer		To China	To Straits Settlements	To other countries	Total	To China	To other countries	Total	Grand Total
1844-45	19,400	20,660			40,060	14,709	4,083		18,792	18,150½		18,150½	36,942½
1845-46	21,887	12,635			34,522	16,265	4,288		20,553	*		*	20,553
1846-47	22,468	16,863			39,331	20,668	4,322		24,990	17,389¾		17,389¾	42,379¾
1847-48	22,879	10,671			33,550	19,434	4,443		23,877	*		*	23,877
1848-49	33,073	20,882			53,955	27,870	4,417		32,287	21,392¼		21,392¼	53,679¼
1849-50	35,925	17,264			53,189	30,996	4,097		35,093	16,513		16,513	51,606
1850-51	32,033	19,606			51,639	28,892	4,010		32,902	19,138		19,138	52,040
1851-52	31,259	26,393			57,652	27,921	4,385		32,306	28,168½		28,168½	60,474½
1852-53	35,521	28,271			63,792	31,433	4,745		36,178	28,979½		24,979½	61,157½
1853-54	42,403	24,672			67,075	33,941	6,854		40,795	26,113½		26,113½	66,908½
1854-55	49,979	25,364			75,343	43,952	7,469		51,421	25,958¼		25,958¼	77,379¼
1855-56	49,379	26,640			76,019	37,851	7,018	69	44,938	25,576	92	25,668	70,606
1856-57	42,272	29,212½			71,484½	36,459	5,767	215	42,441	29,846½	98	29,944½	72,385½
1857-58	40,127	39,669			79,796	31,878	6,666	67	38,611	36,125½	229½	36,355	74,966
1858-59	30,881	34,748	1,629		67,258	33,858	746	81	34,685	40,849	288½	41,137½	75,822½
1859-60	25,253	30,488	2,416		58,157	22,329	3,483	148	25,950	32,534	197½	32,731½	58,681½
1860-61	21,363	43,057	3,074		67,494	15,688	3,810	10	19,508	43,691	265	43,956	63,464
1861-62	24,063	33,719	3,328		61,110	21,332	5,192	48	26,572	35,680	110½	35,790½	62,362½
1862-63	32,833	46,875	4,353		84,061	25,846	6,784	31	32,661	49,485½	70½	49,556	82,217
1863-64	42,620	23,351	2,324		68,295	33,815	8,766	40	42,621	28,210½	2½	28,213	70,834
1864-65	54,486	31,932	690		87,108	40,915	9,288	74	50,277	34,213½	½	34,214	84,491
1865-66	56,011	34,193	1,927		92,131	42,697	11,549	27	54,273	34,166½	—	34,166½	88,439½
1866-67 (11 months)	38,640	29,260	1,332		69,232	37,279	4,444	34	41,757	33,081	17	33,098	74,855
1867-68	47,999	36,101	2,999		87,099	41,672	6,352	22	48,046	38,883	1½	38,884½	86,930½
1868-69	47,235	29,787	1,185		78,207	37,985	6,167	103	44,255	30,690	10½	30,700½	74,955½
1869-70	45,680	35,828	3,543		85,051	43,054	6,680	228	49,962	38,716	7	38,723	88,685
1870-71	49,030	37,608	1,898		88,536	39,669	8,054	292	48,015	40,992½	67	41,059½	89,074½
1871-72	49,695	37,591	1,163		88,449	41,569	7,843	43	49,455	39,334½	7½	39,342	88,797
1872-73	42,675	42,688	1,315		86,678	34,009	6,438	38	40,485	42,369	80	42,449	82,934
1873-74	42,750	42,112	2,845		87,707	34,820	8,464	53	43,337	45,301	86½	45,387½	88,724½
1874-75	45,000	47,982	1,579		94,561	36,678	8,943	91	45,712	48,845½	188	49,033½	94,745½
1875-76	45,510	38,753	3,051		87,314	35,673	11,005	90	46,768	41,517	9	41,586	88,354
1876-77	47,240	48,018	1,768		97,026	37,426	9,709	194	47,321	49,430½	121	49,551½	96,872½
1877-78	49,500	41,617	1,493	171	92,781	40,234	9,357	115	49,706	43,083½	30½	43,114	92,820
1878-79	55,500	32,897½	3,771½	211	92,380	45,890	8,881	159	54,930	36,260	10	36,270	91,200
1879-80	59,100	46,204½	68	459½	105,832	48,722	10,586	79	59,387	46,114½	6½	46,121	1,05,508
1880-81	56,400	36,649	10	555	93,605	46,767	9,622	141	56,530	35,626	36	35,662	92,192
1881-82	56,400	32,009½	—	380	88,789½	45,731	10,005	759	56,495	32,825	20	32,845	89,340
1882-83	56,400	36,103½	1,185½	315	94,004	44,961	10,316	768	56,045	35,736	19	35,755	91,800
1883-84	54,400	38,717½	882½	177½	94,177½	45,498	7,320	901	53,719	38,231	14	38,245	91,964
1884-85	46,698	39,013½	350½	136½	86,198	36,714	10,134	1,046	47,894	38,679	6	38,685	86,579
1885-86	50,994	38,967	—	—	89,961	39,223	10,728	1,103	51,054	36,893	9	36,902	87,956
1886-87	54,750	40,839	205½	—	95,794½	41,920	11,396	1,300	54,616	41,205	18	41,223	95,839
1887-88	57,000	36,799	415	—	94,214	43,128	12,368	889	56,385	33,687	24	33,711	90,096
1888-89	57,000	30,315	29	14	87,358	42,493	13,995	870	57,358	30,398	33	30,431	87,789
1889-90	57,000	30,564	—	—	87,564	40,942	13,749	1,294	55,985	29,160	21	29,181	85,166
1890-91	57,000	30,037½	50	—	87,087½	42,718	13,915	964	57,597	28,137	19	28,156	85,753
1891-92	56,250	32,503	—	—	88,753	40,034	15,035	1,704	56,773	30,773	12	30,785	87,558
1892-93	48,852	28,601	—	—	77,453	32,554	12,607	2,988	48,149	27,217	18	27,235	75,384
1893-94	43,353	28,005½	—	—	71,358½	25,214	14,455	3,926	43,595	27,235	11	27,246	70,841
1894-95	39,780	30,765	—	—	70,545	22,784	14,558	2,440	39,782	29,035	21	29,056	68,838
1895-96	37,695	26,378½	125	—	64,198½	21,185	12,502	2,703	36,390	24,432	38	24,470	60,860
1896-97	39,000	22,980½	—	—	61,980½	22,453	13,073	4,001	39,527	22,679	52	22,731	62,258
1897-98	39,000	18,664½	—	—	57,664½	23,756	12,290	1,800	37,846	18,208	15	18,223	56,069
1898-99	39,450	27,498½	—	—	66,948½	24,284	14,577	2,308	41,169	25,940	19	25,959	67,128
1899-1900	41,700	25,822½	—	—	67,522½	24,547	15,592	2,288	42,427	24,908½	14½	24,923	67,350
1900-01	45,300	26,007	—	—	71,307	25,068	16,779	3,147	44,994	24,695	19½	24,714½	69,708½
1901-02	48,000	17,586½	—	—	65,586½	29,558	15,114	3,390	48,062	17,509	32	17,541	65,603
1902-03	48,000	20,345	—	—	68,345	30,655	14,722	2,777	48,154	19,356	21	19,377	67,531
1903-04	48,000	26,737½	—	—	74,737½	29,705	14,078	4,435	48,218	25,341	80	25,421	73,639
1904-05	48,000	19,287	1,124½	—	68,411½	33,029	12,218	2,608	47,855	18,955	51	19,006	66,861
1905-06	49,200	14,598½	1,399½	—	65,198	33,933	12,368	2,532	48,833	14,077	26	14,103	62,936
1906-07	52,800	13,127	2,240	—	68,167	37,925	12,953	2,710	53,588	12,666	20	12,686	66,274
1907-08	48,900	16,849	1,500	—	67,249	31,444	13,195	2,801	47,440	16,307	13	16,320	63,760
1908-09	45,900	33,569	850	—	80,319	30,849	11,114	3,007	44,970	21,909	77½	21,986½	66,956½
1909-10	42,300	13,186	706	—	56,192	28,753	11,140	3,572	43,465	12,716	10½	12,726½	56,191½

* Not recorded

No. 4

QUANTITY (chests) of BIHAR and BENARES OPIUM SOLD from 1830-31 to 1909-10, PROCEEDS of SALES, and AVERAGE ANNUAL PRICE

	NUMBER OF CHESTS SOLD *			PROCEEDS OF SALE (RUPEES)			AVERAGE PRICE (RUPEES)		
	Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	Both kinds
1830-31 to 1834-35*	7,077	3,258	10,335	91,97,780	40,82,180	1,32,79,960			1,345
1835-36 to 1839-40*	10,840	5,704	16,544	96,35,350	47,28,260	1,43,63,610			933
1840-41 to 1844-45*	12,080	5,750	17,830	1,29,97,350	57,32,950	1,87,30,300	.. †	..	1,047
1845-46 to 1849-50*	19,356	7,889	27,245	2,10,76,340	82,58,780	2,93,35,120			1,101
1850-51 to 1854-55*	26,434	11,805	38,239	2,39,98,040	1,07,59,580	3,47,57,620			929
1855-56 to 1859-60*	26,840	10,742	37,582	3,15,10,500	1,22,17,810	4,37,28,310	1,232	1,239	1,234
1860-61	15,044	6,319	21,363	2,90,20,150	1,20,22,770	4,10,42,920	1,929	1,903	1,921
1861-62	15,004	9,059	24,063	2,42,99,450	1,40,36,350	3,83,35,800	1,620	1,549	1,593
1862-63	17,964	14,869	32,833	2,61,75,630	2,07,47,810	4,69,23,440	1,457	1,395	1,429
1863-64	23,993	18,627	42,620	2,99,83,310	2,19,35,430	5,19,18,740	1,254	1,178	1,218
1864-65	29,946	24,540	54,486	2,90,09,020	2,20,67,150	5,10,76,170	969	899	938
1865-66	31,284	24,727	56,011	3,60,22,100	2,70,30,900	6,30,53,000	1,151	1,085	1,122
1866-67 (11 months)	22,000	16,640	38,640	2,80,92,760	2,03,05,710	4,84,00,470	1,277	1,210	1,247
1867-68	24,900	23,099	47,999	3,37,31,540	3,04,57,090	6,41,88,630	1,355	1,307	1,332
1868-69	27,300	19,935	47,235	3,79,17,220	2,71,03,300	6,50,20,520	1,389	1,359	1,376
1869-70	26,245	19,435	45,680	3,21,48,360	2,26,16,070	5,47,64,430	1,225	1,164	1,199
1870-71	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1871-72	29,985	19,710	49,695	4,20,63,320	2,69,11,700	6,89,75,020	1,400	1,369	1,388
1872-73	24,375	18,300	42,675	3,44,55,480	2,46,80,240	5,91,35,720	1,414	1,349	1,386
1873-74	25,704	17,046	42,750	3,30,32,860	2,10,81,550	5,41,14,410	1,285	1,237	1,266
1874-75	26,115	18,885	45,000	3,21,26,790	2,21,89,250	5,43,16,040	1,230	1,175	1,207
1875-76	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,227	1,259
1876-77	26,350	20,890	47,240	3,43,24,900	2,56,75,500	6,00,00,400	1,303	1,229	1,270
1877-78	26,245	23,255	49,500	3,39,91,600	2,87,01,220	6,26,92,820	1,295	1,235	1,266
1878-79	30,000	25,500	55,500	3,79,50,210	3,00,36,180	6,79,86,390	1,264	1,179	1,225
1879-80	29,550	29,550	59,100	3,56,24,390	3,35,17,850	6,91,42,240	1,206	1,134	1,170
1880-81	28,200	28,200	56,400	3,91,05,860	3,77,29,720	7,68,35,580	1,387	1,338	1,362
1881-82	28,200	28,200	56,400	3,76,19,130	3,70,34,000	7,46,53,130	1,334	1,313	1,324
1882-83	28,200	28,200	56,400	3,50,21,170	3,38,83,390	6,89,04,560	1,241	1,202	1,222
1883-84	26,525	27,875	54,400	3,39,19,640	3,41,17,440	6,80,37,080	1,278	1,224	1,251
1884-85	22,200	24,498	46,698	2,91,52,300	3,13,67,990	6,05,20,290	1,313	1,280	1,296
1885-86	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234⅝
1886-87	28,275	26,475	54,750	3,22,72,420	2,91,97,360	6,14,69,780	1,141	1,103	1,122¼
1887-88	28,500	28,500	57,000	3,07,32,470	2,96,47,200	6,03,79,670	1,078¼	1,040¼	1,059¾
1888-89	28,125	28,875	57,000	3,19,51,190	3,18,88,790	6,38,39,980	1,136	1,104⅜	1,120
1889-90	27,000	30,000	57,000	3,09,91,910	3,37,43,780	6,47,35,690	1,147⅞	1,124¾	1,135¾
1890-91	27,000	30,000	57,000	2,83,24,470	3,08,04,390	5,91,28,860	1,049	1,026⅛	1,037⅜
1891-92	26,700	29,550	56,250	2,87,66,340	3,07,30,260	5,94,96,600	1,077$\frac{25}{64}$	1,039$\frac{15}{16}$	1,057$\frac{33}{32}$
1892-93	24,462	24,390	48,852	3,06,66,660	3,02,65,990	6,09,32,650	1,253$\frac{19}{32}$	1,240$\frac{21}{32}$	1,247¼
1893-94	22,788	20,565	43,353	2,51,90,120	2,28,93,640	4,80,83,760	1,105$\frac{51}{64}$	1,113$\frac{15}{64}$	1,109⅛
1894-95	19,950	19,830	39,780	2,68,25,250	2,63,88,650	5,32,13,900	1,344⅝	1,330¾	1,337$\frac{45}{64}$
1895-96	18,465	19,230	37,695	2,58,45,420	2,65,58,070	5,24,03,490	1,399$\frac{9}{16}$	1,381$\frac{7}{16}$	1,390$\frac{37}{192}$
1896-97	19,500	19,500	39,000	2,41,34,200	2,43,69,320	4,85,03,520	1,237$\frac{148}{192}$	1,249$\frac{17}{24}$	1,243$\frac{85}{96}$
1897-98	19,500	19,500	39,000	1,99,85,750	1,99,24,700	3,99,10,450	1,024$\frac{29}{32}$	1,021$\frac{149}{192}$	1,023$\frac{49}{96}$
1898-99	18,975	20,475	39,450	2,00,74,670	2,15,63,540	4,16,38,210	1,057$\frac{1}{64}$	1,053$\frac{21}{128}$	1,055$\frac{13}{32}$
1899-1900	18,150	23,550	41,700	2,23,35,177	2,85,79,168	5,09,14,345	1,230$\frac{7}{16}$	1,213$\frac{53}{96}$	1,220$\frac{41}{32}$
1900-01	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362$\frac{1}{8}$	1,358$\frac{3}{4}$	1,360$\frac{85}{96}$
1901-02	24,000	24,000	48,000	3,12,69,402	3,09,84,948	6,22,54,350	1,302$\frac{107}{120}$	1,291$\frac{1}{24}$	1,296$\frac{29}{30}$
1902-03	24,000	24,000	48,000	2,76,30,475	2,73,08,507	5,49,38,982	1,151$\frac{1}{48}$	1,137$\frac{41}{48}$	1,144$\frac{9}{16}$
1903-04	24,000	24,000	48,000	3,50,87,652	3,50,87,943	7,01,75,595	1,461$\frac{59}{60}$	1,461$\frac{239}{240}$	1,461$\frac{299}{300}$
1904-05	24,000	24,000	48,000	3,89,29,242	3,72,63,878	7,61,93,120	1,622$\frac{5}{96}$	1,552$\frac{31}{48}$	1,587$\frac{17}{48}$
1905-06	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462$\frac{5}{16}$	1,405$\frac{27}{82}$	1,434$\frac{1}{64}$
1906-07	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438$\frac{39}{64}$	1,342$\frac{29}{39}$	1,390$\frac{49}{64}$
1907-08	24,450	24,450	48,900	3,04,37,750	3,25,92,075	6,60,29,825	1,367$\frac{19}{32}$	1,333$\frac{1}{96}$	1,350$\frac{29}{96}$
1908-09	22,950	22,950	45,900	3,29,12,393	3,06,04,282	6,35,16,675	1,432$\frac{85}{192}$	1,332$\frac{19}{48}$	1,383$\frac{77}{96}$
1909-10	21,150	21,150	42,300	3,39,54,850	3,42,37,350	6,81,92,200	1,605$\frac{63}{128}$	1,618$\frac{151}{160}$	1,612$\frac{5}{8}$

* The figures for the years thus marked are averages for the figures for each of the years, see the 14th issue of the Finance and Revenue Account, Part III

† No information

No. 5

AVERAGE PRICE (in rupees) per CHEST of BIHÁR and BENARES OPIUM at each monthly GOVERNMENT SALE; the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1891 to 1909

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1891			1892			1893		
Number of chests sold	57,000			51,426			43,704		
January	1,041 6 2	1,014 3 –	1,027 1 2	1,063 – 4	1,016 1 10	1,038 8 5	1,247 2 3	1,260 9 1	1,253 7 5
February	1,040 – 6	991 2 10	1,014 5 1	1,085 13 6	1,058 8 2	1,071 9 1	1,254 11 1	1,282 8 1	1,267 12 8
March	1,022 3 4	982 2 6	1,001 2 1	1,201 8 8	1,170 4 3	1,185 3 4	1,316 – 5	1,334 3 7	1,324 9 6
April	1,033 12 7	989 10 4	1,010 8 11	1,111 14 9	1,065 8 2	1,087 10 11	1,242 3 1	1,235 10 –	1,239 1 7
May	1,044 13 4	1,026 – 3	1,034 14 10	1,160 4 1	1,099 4 1	1,128 6 4	1,182 14 5	1,146 2 4	1,165 9 6
June	1,072 6 11	1,067 2 10	1,069 10 8	1,215 – 4	1,145 11 –	1,178 13 –	1,200 5 1	1,172 12 9	1,187 5 9
July	1,070 3 6	1,044 – 11	1,056 7 2	1,271 1 10	1,254 14 1	1,262 10 2	988 15 9	951 2 2	971 2 7
August	1,061 13 9	1,029 9 3	1,044 13 11	1,264 3 1	1,269 15 3	1,267 3 3	1,108 9 9	1,208 – 3	1,155 6 8
September	1,070 4 7	1,030 14 10	1,049 9 2	1,320 4 10	1,357 13 11	1,339 14 9	1,039 15 9	1,059 9 5	1,049 3 6
October	1,081 14 2	1,030 8 –	1,054 13 5	1,359 8 9	1,403 2 4	1,380 1 3	1,084 4 4	1,096 1 –	1,089 13 2
November	1,079 1 –	1,011 4 11	1,043 6 5	1,288 11 6	1,283 12 2	1,286 6 2	1,063 2 6	1,086 15 11	1,074 6 1
December	1,069 2 3	1,012 10 8	1,039 6 8	1,255 8 –	1,227 1 1	1,242 1 9	1,069 13 11	1,085 11 2	1,077 5 2
Average price for the year	1,057 4 2	1,019 1 10	1,037 2 11½	1,216 6 7⅔	1,196 — 0⅓	1,205 11 4⅚	1,149 13 6⅓	1,159 15 1⅔	1,154 9 7⅙
	1894			1895			1896		
Number of chests sold	41,040			37,260			39,000		
January	1,104 3 7	1,100 11 8	1,102 8 6	1,550 – –	1,498 5 8	1,523 7 6	1,326 – 11	1,294 7 4	1,310 4 2
February	1,101 13 2	1,101 15 4	1,101 14 3	1,563 1 3	1,518 3 1	1,540 – 4	1,426 3 8	1,412 8 10	1,419 6 3
March	1,076 10 –	1,113 15 4	1,094 11 9	1,370 3 5	1,286 12 1	1,327 5 5	1,383 8 4	1,370 7 1	1,376 15 9
April	1,078 1 9	1,101 8 6	1,089 7 7	1,361 3 10	1,310 12 –	1,335 4 10	1,381 4 5	1,381 12 9	1,381 8 7
May	1,196 – 1	1,203 4 7	1,199 8 7	1,443 6 10	1,388 12 11	1,415 5 11	1,313 5 4	1,316 12 9	1,315 1 1
June	1,211 2 8	1,196 11 4	1,204 2 5	1,473 10 6	1,495 3 9	1,484 11 10	1,251 7 1	1,249 12 –	1,250 9 7
July	1,308 1 1	1,294 3 4	1,301 5 6	1,389 6 8	1,387 1 7	1,388 3 7	1,305 7 4	1,329 15 9	1,317 11 6
August	1,405 7 –	1,400 10 9	1,403 2 –	1,352 4 9	1,312 3 4	1,331 11 3	1,305 2 2	1,329 8 1	1,317 5 2
September	1,327 – 2	1,315 2 1	1,321 3 11	1,345 4 9	1,318 8 8	1,331 8 10	1,282 12 3	1,331 15 –	1,307 5 7
October	1,357 3 2	1,365 1 6	1,361 4 1	1,388 12 1	1,392 – 7	1,390 7 1	1,302 11 –	1,335 7 9	1,319 1 5
November	1,384 9 6	1,356 3 9	1,370 – 3	1,491 14 11	1,495 12 11	1,493 14 9	1,238 5 2	1,266 8 1	1,252 6 7
December	1,494 1 1	1,466 13 4	1,480 1 3	1,419 5 4	1,396 2 9	1,407 7 –	1,185 – 9	1,165 15 –	1,175 7 10
Average price for the year	1,253 11 9⅙	1,251 5 9½	1,252 7 2½	1,429 – 10⅓	1,399 15 11⅓	1,414 2 0⅓	1,308 7 0½	1,315 6 10⅓	1,311 14 11¼
	1897			1898			1899		
Number of chests sold	39,000			39,000			40,800		
January	1,096 11 6	1,080 15 3	1,088 13 4	1,056 1 11	1,031 8 10	1,043 13 4	1,141 1 1	1,119 4 1	1,128 8 11
February	1,120 1 11	1,134 13 6	1,127 7 9	996 13 8	983 8 1	990 2 11	1,154 5 6	1,164 9 7	1,160 3 7
March	1,069 7 7	1,072 15 9	1,071 3 8	955 4 8	941 9 7	948 7 1	1,160 — 8	1,141 6 11	1,149 5 11
April	1,031 – 8	1,027 12 –	1,029 6 4	940 4 11	938 15 –	939 9 11	1,169 3 7	1,191 3 8	1,181 13 6
May	1,056 1 2	1,066 1 11	1,061 1 7	920 3 5	926 10 9	923 7 1	1,052 6 —	1,024 3 –	1,036 3 4
June	1,044 14 –	1,046 6 10	1,045 10 5	920 14 3	937 6 10	929 2 7	1,069 13 9	1,080 10 3	1,076 — 8
July	1,130 2 5	1,123 7 10	1,126 13 2	991 7 7	959 8 1	975 7 10	1,150 9 4	1,151 14 11	1,151 5 9
August	1,053 3 2	1,055 7 10	1,054 5 6	1,035 1 2	1,007 2 2	1,021 1 8	1,206 — 9	1,182 9 7	1,192 9 7
September	978 1 11	974 6 7	976 4 3	1,098 6 1	1,061 6 4	1,079 14 3	1,195 8 6	1,154 12 11	1,172 2 9
October	..	..	..	1,091 12 –	1,055 – –	1,073 6 –	1,225 1 11	1,140 9 5	1,176 10 2
November	982 2 5	992 – –	987 1 2	1,134 2 2	1,134 15 3	1,134 8 8	1,275 2 2	1,249 2 —	1,260 3 6
December	1,036 14 9	1,044 8 8	1,040 11 8	1,138 1 8	1,138 6 10	1,138 4 3	1,258 2 2	1,204 4 8	1,227 4 1
Average price for the year	1,054 7 1	1,056 4 5	1,055 5 9	1,023 3 6	1,009 10 10	1,016 7 2	1,171 7 3	1,147 1 —	1,159 5 1
	1900			1901			1902		
Number of chests sold	44,400			48,000			48,000		
January	1,280 14 9	1,305 2 7	1,294 — 5	1,305 15 —	1,306 8 4	1,306 3 8	1,232 15 7	1,237 11 7	1,235 5 7
February	1,374 15 9	1,410 4 2	1,394 — 10	1,329 1 9	1,365 7 2	1,347 4 6	1,220 2 —	1,229 15 —	1,225 — 6
March	1,439 8 8	1,454 3 1	1,447 7 4	1,360 15 2	1,394 — 7	1,377 11 4	1,216 — 4	1,224 1 7	1,220 1 —
April	1,321 8 5	1,220 6 2	1,266 13 8	1,322 5 9	1,345 9 7	1,333 15 8	1,183 1 4	1,173 4 4	1,178 2 10
May	1,230 4 11	1,258 — 2	1,245 4 6	1,372 15 7	1,375 1 4	1,374 — 6	1,083 — 2	1,066 11 —	1,074 13 7
June	1,416 12 —	1,423 10 2	1,420 7 6	1,362 1 4	1,366 — 7	1,364 1 —	1,108 4 —	1,108 — 2	1,108 2 1
July	1,354 1 10	1,316 5 2	1,333 11 —	1,364 8 7	1,332 15 4	1,348 12 —	1,087 1 2	1,114 5 9	1,100 11 6
August	1,370 2 4	1,344 13 9	1,356 7 8	1,350 7 7	1,304 4 4	1,327 6 —	1,155 5 —	1,125 3 2	1,140 4 1
September	1,420 7 —	1,414 5 —	1,417 2 —	1,319 1 7	1,287 14 —	1,303 7 9	1,141 5 2	1,122 12 9	1,132 1 —
October	1,454 15 —	1,445 10 9	1,449 14 11	1,295 5 9	1,265 — 7	1,280 3 2	1,146 6 4	1,125 3 9	1,135 13 16
November	1,427 11 —	1,445 2 —	1,437 1 10	1,278 6 2	1,259 — 4	1,268 11 3	1,173 8 2	1,165 3 —	1,169 5 7
December	1,379 4 11	1,369 10 2	1,374 1 3	1,300 4 4	1,264 13 2	1,282 8 9	1,132 — 2	1,125 2 —	1,128 9 1
Average price for the year	1,372 8 9	1,367 4 9	1,369 11 5	1,330 2 1	1,322 4 2	1,326 3 1	1,156 9 6	1,151 7 6	1,154 8 —

No. 5—*continued*

AVERAGE PRICE (in rupees) per CHEST of BIHAR and BENARES OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1891 to 1909—continued

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1903			1904			1905		
Number of chests sold	48,000			48,000			48,000		
January	1,161 9 2	1,137 15 2	1,149 12 2	1,618 1 7	1,635 — 4	1,626 9 —	1,605 — —	1,545 — 4	1,575 — 2
February	1,169 7 —	1,140 — 2	1,154 11 7	1,763 7 —	1,766 9 2	1,765 — 1	1,685 8 4	1,555 51 7	1,620 10 —
March	1,274 3 9	1,250 6 4	1,262 5 1	1,715 1 4	1,680 — —	1,697 8 8	1,609 11 —	1,494 11 9	1,552 3 4
April	1,253 10 2	1,227 — —	1,240 5 1	1,745 5 6	1,735 — —	1,740 2 9	1,550 — —	1,448 7 7	1,499 3 9
May	1,255 11 —	1,256 1 5	1,255 14 3	1,749 3 —	1,695 — 9	1,722 1 10	1,560 — —	1,499 6 2	1,529 11 1
June	1,249 6 —	1,285 2 4	1,267 4 2	1,629 9 7	1,453 10 2	1,541 9 10	1,554 — 7	1,512 6 7	1,533 3 7
July	1,301 12 —	1,292 8 2	1,297 2 1	1,697 3 —	1,679 5 —	1,688 4 —	1,562 8 —	1,477 10 9	1,520 1 4
August	1,365 1 —	1,412 2 9	1,388 9 10	1,600 — —	1,550 — —	1,575 — —	1,548 4 1	1,509 14 3	1,329 1 2
September	1,558 15 7	1,575 3 9	1,567 1 8	1,519 2 2	1,438 7 9	1,478 13 —	1,457 — 9	1,424 15 9	1,441 — 3
October	1,456 14 7	1,436 15 7	1,446 15 1	1,458 2 —	1,384 14 7	1,421 8 3	1,397 — 4	1,370 — —	1,383 8 2
November	1,504 1 —	1,493 10 7	1,498 13 9	1,613 15 9	1,560 — 7	1,587 — 2	1,410 — —	1,376 — 9	1,393 — 4
December	1,501 13 7	1,483 7 2	1,492 10 4	1,551 13 4	1,540 — —	1,545 14 2	1,420 — 9	1,385 — —	1,402 8 4
Average price for the year	1,337 11 5	1,332 8 9	1,335 2 1	1,638 6 8	1,593 2 8	1,615 12 8	1,530 5 6	1,466 9 10	1,498 4 4

	1906			1907			1908		
Number of chests sold	52,800			48,900			45,900		
January	1,430 — —	1,380 — —	1,405 — —	1,450 — —	1,296 2 2	1,373 1 1	1,285 — —	1,250 — —	1,267 8 —
February	1,377 3 5	1,309 7 7	1,343 5 6	1,409 1 9	1,319 7 1	1,364 4 5	1,365 — 4	1,327 3 3	1,346 1 10
March	1,307 5 9	1,208 10 8	1,258 — 3	1,528 2 2	1,494 15 3	1,511 8 8	1,386 13 8	1,360 — —	1,373 6 10
April	1,340 — —	1,216 2 4	1,278 1 2	1,481 13 9	1,431 6 10	1,456 10 4	1,457 8 4	1,394 11 —	1,426 1 8
May	1,334 12 6	1,210 — 4	1,272 6 5	1,442 12 2	1,380 6 6	1,411 9 4	1,550 — —	1,453 2 —	1,501 9 —
June	1,331 — 8	1,257 2 10	1,294 1 9	1,445 — 2	1,410 — —	1,427 8 1	1,480 — —	1,354 14 4	1,417 7 2
July	1,365 — —	1,235 — 10	1,300 — 5	1,332 3 —	1,326 15 7	1,329 9 3	1,440 — —	1,315 — —	1,377 8 —
August	1,500 — 4	1,450 2 8	1,475 1 6	1,325 — —	1,301 15 8	1,313 7 10	1,405 — —	1,297 10 2	1,351 5 1
September	1,450 — —	1,330 — —	1,390 — —	1,312 8 2	1,268 — 2	1,290 4 2	1,375 — —	1,283 5 6	1,329 2 9
October	1,451 1 5	1,365 — —	1,408 — 8	1,356 9 —	1,331 8 4	1,344 — 8	1,556 — 8	1,420 — —	1,488 — 4
November	1,550 4 —	1,476 — 4	1,513 2 2	1,365 — —	1,315 — 4	1,340 — 2	1,495 — —	1,380 — —	1,437 8 —
December	1,553 13 9	1,465 — —	1,509 6 10	1,285 — 4	1,269 11 9	1,277 6 1	1,400 4 1	1,265 — —	1,332 10 —
Average price for the year	1,415 14 2	1,325 3 7	1,370 8 11	1,394 6 10	1,345 7 6	1,369 15 2	1,432 15 7	1,341 11 10	1,387 5 9

	1909		
Number of chests sold	42,330		
January	1,442 1 4	1,320 — 10	1,381 1 1
February	1,345 — —	1,285 — —	1,315 — —
March	1,242 2 8	1,220 — —	1,231 1 4
April	1,165 7 9	1,166 10 8	1,166 1 2
May	1,352 8 —	1,380 — —	1,366 4 —
June	1,350 — —	1,352 6 8	1,351 3 4
July	1,199 6 5	1,215 — —	1,207 3 2
August	1,292 6 8	1,285 15 1	1,289 2 10
September	1,357 1 4	1,315 — —	1,336 — 8
October	1,436 4 2	1,442 8 5	1,439 6 4
November	1,755 — 2	1,845 — 2	1,800 — 2
December	1,755 — 2	1,805 — —	1,780 — 1
Average price for the year	1,391 — 7	1,386 — 10	1,388 8 8

No. 6.

Area of Cultivation, Total Production and Production per Bigha in the Bihar and Benares Agencies in each year of growth and manufacture from 1st September 1848 to 31st October 1910

No. 6

AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA, in the BIHAR and from 1848-49

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Bihár	Benares	Total	Bihár		Benares		Total.		Bihár	Benares	Total
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1848-49	11	8	19	280,221	175,138	107,823	67,389	388,044	242,527	45,394	17,600	62,994
1849-50	11	8	19	266,390	166,494	107,226	67,016	373,616	233,510	42,584	18,351	60,935
1850-51	11	8	19	293,945	183,716	118,228	73,892	412,173	257,608	43,268	17,785	61,053
1851-52	11	7	18	322,481	201,550	137,841	86,151	460,322	287,701	48,159	22,439	70,598
1852-53	11	7	18	384,586	240,366	161,445	100,903	546,031	341,269	63,012	24,445	87,457
1853-54	11	7	18	428,332	267,708	187,925	117,453	616,257	385,161	68,017	28,261	96,278
1854-55	11	7	18	411,287	257,054	184,424	115,265	595,711	372,319	57,934	20,862	78,796
1855-56	11	7	18	406,400	254,000	176,448	110,280	582,848	364,280	56,223	22,672	78,895
1856-57	11	7	18	380,906	238,066	162,991	101,870	543,897	339,936	41,662	18,313	59,975
1857-58	11	7	18	344,655	215,409	56,078	35,049	400,733	250,458	47,438	7,429	54,867
1858-59	11	7	18	341,502	213,439	126,144	78,840	467,646	292,279	30,437	10,892	41,329
1859-60	11	7	18	312,707	195,442	121,891	76,125	434,508	271,567	29,212	12,018	41,230
1860-61	11	8	19	281,126	175,704	154,211	96,382	435,337	272,086	33,522	24,646	58,168
1861-62	11	10	21	398,251	248,907	222,914	139,321	621,165	388,228	45,533	29,511	75,044
1862-63	11	10	21	425,353	265,846	287,000	179,375	712,353	445,221	54,664	38,919	93,583
1863-64	11	10	21	450,552	281,594	358,107	223,814	808,659	505,408	67,974	51,543	119,517
1864-65	11	10	21	417,345	260,841	347,840	217,400	765,185	478,241	47,017	39,259	86,276
1865-66	11	7	18	410,505	256,566	227,325	12,078	637,830	398,644	50,324	31,003	81,327
1866-67	11	7	18	444,530	277,832	257,546	160,966	702,076	438,798	58,222	34,914	93,136
1867-68	11	7	18	461,675	288,547	263,379	164,612	725,054	453,159	50,949	32,801	83,750
1868-68	11	7	18	406,555	254,097	282,826	176,766	689,381	430,863	48,111	37,908	86,019
1869-70	12	9	21	468,580	292,863	307,446	192,153	776,026	485,016	62,408	36,716	99,124
1870-71	12	11	23	487,550	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1871-72	12	11	23	497,801	311,126	358,923	224,326	856,724	535,452	51,913	29,518	81,431
1872-73	12	9	21	471,780	294,863	342,705	214,190	814,485	509,053	54,846	33,258	88,104
1873-74	12	9	21	410,278	256,424	319,432	199,645	729,710	456,069	60,861	43,000	103,861
1874-75	12	9	21	510,313	318,946	359,353	224,595	869,666	543,541	58,977	39,201	98,178
1875-76	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1876-77	12	9	21	517,377	323,360	372,245	232,653	889,622	556,013	63,694	61,562	125,256
1877-78	11	9	20	405,622	253,513	342,653	214,158	748,275	467,671	34,002	45,381	79,383
1878-79	11	9	20	415,289	259,556	395,820	247,387	811,109	506,943	41,268	56,637	97,905
1879-80	11	9	20	461,086	288,179	438,531	274,082	899,617	562,261	53,594	45,476	99,070
1880-81	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1881-82	11	12	23	460,382	287,738	389,659	243,537	850,041	531,275	49,440	51,449	100,889
1882-83	11	12	23	394,232	246,395	398,952	249,345	793,184	495,740	27,074	42,213	69,287
1883-84	11	12	23	399,518	249,699	409,831	256,144	809,349	505,843	59,560	67,037	126,597
1884-85	11	15	26	433,161	270,726	471,232	294,520	904,393	565,246	55,802	78,002	133,804
1885-86	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1886-87	11	15	26	458,266	286,416	441,018	275,636	899,284	562,052	49,582	57,995	107,577
1887-88	11	15	26	447,759	279,849	410,813	256,758	858,572	536,607	60,192	62,851	123,043
1888-89	11	16	27	405,866	253,666	329,917	206,198	735,783	459,864	32,234	35,500	67,734
1889-90	11	16	27	398,232	248,895	373,862	233,664	772,094	482,559	43,147	52,721	95,868
1890-91	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,726	44,373	83,099
1891-92	11	16	27	375,586	234,741	366,277	228,923	741,863	463,664	31,934	38,490	70,424
1892-93	11	16	27	385,761	241,101	341,028	213,142	726,789	454,243	40,339	42,970	83,309
1893-94	11	16	27	379,714	237,321	353,469	220,881	733,183	458,202	26,116	35,236	61,352
1894-95	11	16	27	370,343	231,464	449,668	281,042	820,011	512,506	32,109	36,949	69,058
1895-96	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1896-97	11	16	27	359,635	224,772	570,251	356,409	929,886	581,181	31,578	53,596	85,174
1897-98	11	20	31	373,075	233,172	501,598	313,499	874,673	546,671	31,397	52,930	84,327
1898-99	11	20	31	368,630	230,393	543,684	339,802	912,314	570,195	34,903	60,519	92,422
1899-1900	11	20	31	370,730	231,706	632,969	395,605	1,003,699	627,311	28,226	73,018	101,244
1900-01	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1901-02	11	20	31	336,122	210,076	610,818	381,761	946,940	591,837	27,197	63,420	90,617
1902-03	11	20	31	332,783	207,989	599,708	374,818	932,491	582,807	36,603	87,694	124,297
1903-04	11	20	31	332,008	207,505	696,522	435,326	1,028,530	642,831	34,503	77,049	111,552
1904-05	11	19	30	333,068	208,167	606,338	378,961	939,406	587,128	35,937	68,031	103,968
1905-06	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1906-07	11	19	30	283,379	177,112	619,957	387,473	903,336	564,585	21,408	71,746	93,154
1907-08	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340
1908-09	8	17	25	165,720	103,575	413,212	258,257	578,932	361,832	16,239	45,564	61,803
1909-10	6	14	20	164,863	103,039	402,460	251,538	567,323	354,577	16,362	51,304	67,666

NOTE.—(1) The standard bigha in both agencies is five-eighths of an acre
* The figures relate to the factory year from November to October, with effect from 1901-02

BENARES AGENCIES, in each year (September to August) of growth and manufacture to 1909-10*

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	
									Srs. Chs.	Srs. Chs.	
226⅔	151	377⅔	25,000	10,385	35,385	25,226⅔	10,536	35,762⅔	6 7¼	6 8¼	1848-49
793½	231	1,024½	23,755	10,664	34,419	24,548½	10,895	35,443½	6 6¼	6 13½	1849-50
1,234⅓	240	1,474⅓	23,013	10,550	33,563	24,247⅓	10,790	35,037⅓	5 14¼	6 0¼	1850-51
633⅓	275	908⅓	26,465	13,000	39,465	27,098⅓	13,275	40,373⅓	5 15½	6 8	1851-52
800	263	1,063	34,275	14,047	48,322	35,075	14,310	49,385	6 8¾	6 0¾	1852-53
1,000	214	1,214	36,546	16,775	53,321	37,546	16,989	54,535	6 5½	6 0¼	1853-54
1,200	232	1,432	32,210½	12,231	44,441½	33,410½	12,463	45,873½	5 10	4 8¼	1854-55
1,350	301	1,651	30,500	13,407	43,907	31,850	13,708	45,558	4 14¾	5 2	1855-56
1,506⅔	171	1,677⅔	22,026	10,667	32,693	23,532⅔	10,838	34,370⅔	4 6	4 —	1856-57
2,400	369	2,769	23,000½	4,175	27,175½	25,400½	4,544	29,944½	5 5½	5 4¼	1857-58
1,420½	400	1,820½	15,247	6,120	21,367	16,667½	6,520	23,187½	3 9	3 7¼	1858-59
1,509⅓	389	1,898⅓	14,665	6,762	21,427	16,174⅓	7,151	23,325⅓	3 11¾	3 15	1859-60
2,445$\frac{7}{13}$	682	3,127$\frac{7}{13}$	15,748	13,650	29,398	18,193$\frac{7}{13}$	14,332	32,525$\frac{7}{13}$	4 12¼	6 6¼	1860-61
2,726$\frac{7}{13}$	518	3,244$\frac{7}{13}$	22,351	17,305	39,656	25,077$\frac{7}{13}$	17,823	42,900$\frac{7}{13}$	4 9	5 4½	1861-62
2,551$\frac{7}{13}$	412	2,963$\frac{7}{13}$	27,387	22,340	49,727	29,938$\frac{7}{13}$	22,752	52,690$\frac{7}{13}$	6 1½	5 6¾	1862-63
2,124	362	2,486	35,038	29,231	64,269	37,162	29,593	66,755	6 —	5 11¾	1863-64
1,591	668	2,259	24,762	23,023	47,785	26,353	23,691	50,044	4 8	4 8¼	1864-65
3,756	384	4,140	23,901	17,000	40,901	27,657	17,384	45,041	4 14¼	5 12¾	1865-66
3,842	900	4,742	28,475	20,420	48,895	32,317	21,320	53,637	5 3¾	5 6¾	1866-67
3,304½	757	4,061½	25,110	18,500	43,610	28,414½	19,257	47,671½	4 6¾	4 15	1867-68
1,393½	553	1,946½	25,244	21,650⅘	46,894	26,637½	22,203⅘	48,840$\frac{9}{10}$	4 11¾	5 5¾	1868-69
2,066½	579$\frac{5}{13}$	2,645$\frac{1}{13}$	32,900	21,172$\frac{7}{10}$	54,072$\frac{7}{10}$	34,966½	21,751$\frac{11}{130}$	56,718$\frac{11}{130}$	5 5¼	4 12½	1869-70
2,451$\frac{5}{13}$	529¾	2,981¼	22,981	18,000⅕	40,981⅕	25,432$\frac{5}{13}$	18,529$\frac{2}{10}$	43,962$\frac{1}{10}$	3 12	3 10¾	1870-71
2,705$\frac{1}{13}$	662$\frac{1}{13}$	3,368	26,182	16,793	42,975	28,887$\frac{1}{13}$	17,455$\frac{1}{13}$	46,343	4 2¾	3 4½	1871-72
3,798½	725$\frac{7}{13}$	4,523$\frac{5}{6}$	26,770	19,000	45,770	30,568¼	19,725$\frac{7}{13}$	50,293⅝	4 10½	3 14	1872-73
2,897⅓	512	3,409⅓	30,856	23,860	54,716	33,753⅓	24,372	58,125⅓	5 15	5 6¼	1873-74
3,165⅔	1,207⅔	4,373⅓	29,340	22,414	51,754	32,505⅔	23,621⅔	56,127⅓	4 10	4 5¾	1874-75
2,959$\frac{1}{13}$	738⅘	3,697¾	34,957	33,094	68,051	37,916$\frac{1}{13}$	33,832⅘	71,748¾	5 13½	6 5¾	1875-76
3,195$\frac{1}{13}$	1,015	4,210$\frac{1}{13}$	32,166	35,001	67,167	35,361$\frac{1}{13}$	36,016	71,377$\frac{1}{13}$	4 14¾	6 9¾	1876-77
3,108¼	722¼	3,830¼	18,140	25,000	43,140	21,248¼	25,722¼	46,970½	3 5½	5 4¾	1877-78
2,629⅛	1,456⅜	4,085⅝	29,786	20,175	49,961	32,415⅛	21,631⅜	54,046⅝	3 15½	5 11½	1878-79
3,282$\frac{1}{13}$	1,998$\frac{1}{13}$	5,280⅛	31,118	21,851	52,969	34,400$\frac{1}{13}$	23,849$\frac{1}{13}$	58,249⅛	4 10¼	4 2¼	1879-80
3,376$\frac{11}{13}$	479⅛	3,856$\frac{1}{13}$	24,200	25,532	49,732	25,576$\frac{11}{13}$	26,011⅛	53,588$\frac{1}{13}$	4 8½	4 4¾	1880-81
2,221⅝	1,369⅜	3,591½	26,022	28,017	54,039	28,243⅝	29,386⅜	57,630½	4 4¾	5 4½	1881-82
741	1,754⅛	2,495⅛	16,090	22,124	38,214	16,831	23,878⅛	40,709⅛	2 12	4 3¾	1882-83
1,224⅜	3,385⅝	4,610½	32,850	33,143	65,993	34,074⅜	36,528⅝	70,603⅛	5 15½	6 8½	1883-84
2,660⅜	1,645$\frac{1}{13}$	4,305$\frac{11}{13}$	32,430	32,500	64,930	35,090⅜	34,145$\frac{1}{13}$	69,235$\frac{11}{13}$	5 2¼	6 10	1884-85
1,768⅜	3,794$\frac{5}{13}$	5,563$\frac{1}{13}$	31,500	33,000	64,500	33,268⅜	36,794$\frac{5}{13}$	70,063$\frac{1}{13}$	5 4¼	4 15¼	1885-86
620⅜	3,164$\frac{17}{30}$	3,785$\frac{7}{30}$	29,000	28,500	57,500	29,620⅜	31,664$\frac{17}{30}$	61,285$\frac{7}{30}$	4 5¼	5 4¼	1886-87
2,192$\frac{9}{30}$	2,633$\frac{7}{30}$	4,825$\frac{17}{30}$	35,500	34,000	69,500	37,692$\frac{9}{30}$	36,633$\frac{7}{30}$	74,325$\frac{17}{30}$	5 6	6 2¾	1887-88
1,131⅜	3,025	4,156⅜	17,500	20,805	38,305	18,631⅜	23,830	42,461⅜	3 2¾	4 3¾	1888-89
1,275⅜	2,798⅓	4,074	17,610	27,150	44,760	18,885⅜	29,948⅓	48,834	4 3½	5 10¼	1889-90
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12¾	4 8	1890-91
3,398⅓	2,624$\frac{11}{30}$	6,022$\frac{23}{30}$	20,846	12,833	33,679	24,244⅓	15,457$\frac{11}{30}$	39,701$\frac{23}{30}$	3 6¼	4 3¼	1891-92
2,970$\frac{13}{30}$	1,639$\frac{11}{15}$	2,610⅛	19,927	20,579	40,506	20,897$\frac{13}{30}$	22,218$\frac{11}{15}$	43,116⅛	4 2¾	5 0¾	1892-93
2,335$\frac{11}{30}$	2,881	5,216$\frac{11}{30}$	16,785	16,544	33,329	19,120$\frac{11}{30}$	19,425	38,545$\frac{11}{30}$	2 12	3 15¾	1893-94
2,346	1,410	3,756	18,538	17,415	35,953	20,884	18,825	39,709	3 7¼	3 4½	1894-95
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 6¼	1895-96
1,409	834	2,243	22,000	23,500	45,500	23,409	24,334	47,743	3 8	3 12¼	1896-97
2,078	783	2,861	18,651	25,424	44,075	20,729	26,207	46,936	3 5¾	4 3½	1897-98
1,739	615	2,354	24,700	27,019	51,719	26,439	27,634	54,073	3 7¼	4 7¼	1898-99
2,446	2,326	4,772	25,650	26,793	52,443	28,096	29,119	57,215	3 0¾	4 9	1899-1900
2,088¼	2,069	4,157¼	21,450	23,007	44,457	23,538¼	25,076	48,614¼	2 13¾	4 2¼	1900-01
2,548½	3,531	6,079½	22,300	22,423	44,723	24,848½	25,954	50,802½	3 3¾	4 2½	1901-02
2,336⅓	2,755	5,091⅓	32,500	32,239	64,739	34,836⅓	34,994	69,830⅓	4 6½	5 13½	1902-03
2,096	2,682	4,778	25,000	25,000	50,000	27,096	27,682	54,778	4 2½	4 6¾	1903-04
2,327	3,646	5,973	30,500	25,000	55,500	32,827	28,646	61,473	4 5	4 7¾	1904-05
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14¾	1905-06
2,611	3,652	6,263	19,688	18,438	38,126	22,299	22,090	44,389	3 0¼	4 10	1906-07
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	3 12	1907-08
3,242	2,528	5,770	13,125	15,000	28,125	16,367	17,528	33,895	3 14¾	4 6½	1908-09
3,634	3,538	7,172	14,000	15,000	29,000	17,634	18,538	36,172	3 1⅞	5 1½	1909-10

OPIUM

No. 7

QUANTITY (chests) of BENGAL OPIUM made in each SEASON, CHARGES thereof, net and average COST per

	NUMBER MANUFACTURED				Price per seer paid to cultivator	Payments to cultivators for raw opium
	Provision	Excise: Actual	Excise: Equivalent in provision chests	Total outturn in provision chests		
					R a. p.	R
1848-49	35,385	377⅞	410 6/12	35,795 5/12	3 10 —	90,99,290
1849-50	34,419	1,024½	1,099 5/12	35,518 6/12	3 10 —	87,64,970
1850-51	33,563	1,474⅓	1,576⅓	35,139⅓	3 10 —	88,72,270
1851-52	39,465	908⅓	999⅓	40,464⅓	3 8 —	89,02,240
1852-53	48,322	1,063	1,167 5/12	49,489 5/12	3 8 —	1,22,43,410
1853-54	53,321	1,214	1,330 1/12	54,651 1/12	3 8 —	1,34,76,760
1854-55	44,441½	1,432	1,566⅓	46,007⅚	3 8 —	1,10,25,760
1855-56	43,907	1,651	1,808 5/12	45,715 5/12	3 4 —	1,02,56,300
1856-57	32,693	1,677⅜	1,831 7/12	34,524 7/12	3 4 —	77,96,810
1857-58	27,175½	2,769	3,027 1/12	30,202 7/12	3 4 —	71,32,700
1858-59	21,367	1,820⅛	1,997¼	23,364¼	3 4 —	53,72,820
1859-60	21,427	1,898⅛	2,036⅛	23,463⅛	3 8 —	58,29,200
1860-61	29,398	3,127 7/12	3,356 5/12	32,754 5/12	4 — —	93,06,760
1861-62	39,656	3,244 7/12	3,468 5/12	43,124 5/12	5 — —	1,50,10,050
1862-63	49,727	2,963 7/12	3,162½	52,889½	5 — —	1,87,16,670
1863-64	64,269	2,486	2,654½	66,923½	5 — —	2,39,03,270
1864-65	47,785	2,259	2,438⅓	50,223⅓	5 — —	1,72,55,260
1865-66	40,901	4,140	4,403 5/12	45,304 5/12	4 8 —	1,46,38,730
1866-67	48,895	4,742	5,079⅓	53,974⅓	4 8 —	1,67,64,400
1867-68	43,610	4,061⅓	4,350 1/12	47,960 1/12	4 8 —	1,50,74,860
1868-69	46,894⅓	1,946½	2,098½	48,992 9/10	4 8 —	1,54,83,470
1869-70	54,072 9/20	2,645 11/12	2,840	56,912 7/10	4 8 —	1,78,42,350
1870-71	40,981⅓	2,981⅓	3,190 7/12	44,171 17/20	4 8 —	1,38,13,420
1871-72	42,975	3,368	3,609 7/12	46,584 7/12	5 — —	1,62,86,180
1872-73	45,770	4,523⅝	4,835⅛	50,605⅛	5 — —	1,76,20,850
1873-74	54,716	3,409⅛	3,642 1/12	58,358 1/12	5 — —	2,07,73,080
1874-75	51,754	4,373⅛	4,711½	56,465½	5 — —	1,96,35,830
1875-76	68,051	3,697¾	3,963¼	72,014¼	5 — —	2,57,63,400
1876-77	67,167	4,210 1/12	4,524 7/12	71,691 7/12	5 — —	2,50,51,200
1877-78	43,140	3,830⅛	4,102	47,242	4 8 —	1,42,88,940
1878-79	49,961	4,085⅝	4,428 5/12	54,389 5/12	4 8 —	1,76,22,900
1879-80	52,969	5,280⅛	5,731½	58,700½	4 8 —	1,78,32,600
1880-81	49,732	3,856 1/12	4,111	53,843	5 — — (Bihár) / 4 8 — (Benares)	1,80,49,480
1881-82	54,039	3,591½	3,899 1/12	57,938½	5 — —	2,01,77,800
1882-83	38,214	2,495⅓	2,770 1/12	40,984 1/12	5 — —	1,38,57,400
1883-84	65,993	4,610½	5,127	71,120	5 — —	2,53,19,400
1884-85	64,930	4,305 11/12	4,674	69,604	5 — —	2,67,60,600
1885-86	64,500	5,563 7/12	6,165	70,665	5 — —	2,43,90,000
1886-87	57,500	3,785 7/20	4,238	61,738	5 — —	2,15,15,400
1887-88	69,500	4,825 17/20	5,298	74,798	5 — —	2,46,08,600
1888-89	38,305	4,156⅜	4,620	42,925	5 — —	1,35,46,400
1889-90	44,760	4,074	4,515	49,275	5 — —	1,91,73,500
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770
1891-92	33,679	6,022 13/20	6,562	40,241	5 — —	1,40,83,450
1892-93	40,506	2,610½	2,892½	43,398½	5 — —	1,66,38,620
1893-94	33,329	5,216 11/20	5,640	38,969	5 — —	1,22,41,970
1894-95	35,953	3,756	4,061	40,014	6 — —	1,67,10,290
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1896-97	45,500	2,243	2,612	48,112	6 — —	2,04,37,010
1897-98	44,075	2,861	2,985	47,060	6 — —	2,02,15,360
1898-99	51,719	2,354	2,677	54,396	6 — —	2,21,77,860
1899-1900	52,443	4,772	4,783	57,226	6 — —	2,42,90,381
1900-01	44,457	2,157½	4,517	48,974	6 — —	2,13,65,976
1901-02	44,723	6,079½	6,635½	51,358⅓	6 — —	2,17,43,955
1902-03	64,739	5,091⅓	5,544⅔	70,283¼	6 — —	3,62,73,999
1903-04	50,000	4,778	5,197½	55,197½	6 — —	3,03,71,212
1904-05	55,500	5,973	6,531	62,031	6 — —	3,08,27,904
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,895	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,70,618
1908-09	28,125	5,770	6,171	34,296	6 — —	1,81,15,259
1909-10	29,000	7,172	7,683	36,683	6 — —	1,62,39,803

CHEST of PROVISION OPIUM, and average of WEIGHT to each CHEST for each SEASON from 1848-49 to 1909-10

Manufacturing and Agency Charges			Total charges of all kinds	Net cost of the total outturn of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	Total					
₹	₹	₹	₹	₹	₹	*Mds.*	
8,22,680	73,250	8,95,930	99,95,220	290	..	1·72	1848-49
8,72,210	71,970	9,44,180	97,09,150	290	..	1·7	1849-50
7,39,330	72,770	8,12,100	96,84,370	280	..	1·72	1850-51
8,42,930	88,310	9,31,240	98,33,480	280	..	1·72	1851-52
9,56,460	92,540	10,49,000	1,32,92,410	280	..	1·75	1852-53
8,91,030	1,00,760	9,91,790	1,44,68,550	270	..	1·75	1853-54
8,61,250	1,12,360	9,73,610	1,19,99,370	270	..	1·7	1854-55
7,11,750	1,08,150	8,19,900	1,10,76,200	250	..	1·7	1855-56
7,20,860	84,230	8,05,090	86,01,900	270	..	1·72	1856-57
6,03,070	1,17,030	7,20,100	78,52,800	280	..	1·75	1857-58
6,27,210	1,15,710	7,42,920	61,15,740	290	..	1·75	1858-59
6,70,560	1,13,760	7,84,320	66,13,520	300	..	1·72	1859-60
9,65,580	92,800	10,58,380	1,03,65,140	330	..	1·75	1860-61
10,06,780	1,00,990	11,07,770	1,61,17,820	390	..	1·75	1861-62
12,39,190	1,09,680	13,48,870	2,00,65,540	390	..	1·75	1862-63
16,75,420	1,21,760	17,97,180	2,57,00,450	390	..	1·75	1863-64
17,87,070	35,990	18,23,060	1,90,78,320	390	..	1·72	1864-65
12,20,370	47,580	12,67,950	1,59,06,680	370	..	1·75	1865-66
11,16,080	41,510	11,57,590	1,79,21,990	340	..	1·72	1866-67
11,45,030	59,480	12,04,510	1,62,79,370	350	..	1·72	1867-68
12,37,220	48,740	12,85,960	1,67,69,430	360	..	1·75	1868-69
14,04,700	38,430	14,43,130	1,92,85,480	350	370	1·72	1869-70
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1·72	1870-71
12,88,990	24,950	13,13,940	1,76,00,120	390	415	1·72	1871-72
12,62,220	23,110	12,85,330	1,89,06,180	393	416	1·72	1872-73
14,08,570	25,340	14,33,910	2,22,06,990	390	408	1·72	1873-74
14,75,370	34,630	15,10,000	2,11,45,830	390	413	1·75	1874-75
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1·75	1875-76
12,00,500	41,270	12,41,770	2,62,92,970	380	411	1·72	1876-77
18,31,150	44,820	18,75,970	1,61,64,910	340	407	1·72	1877-78
19,85,970	40,200	20,26,170	1,96,49,070	300	379	1·42	1878-79
21,18,720	45,280	21,64,000	1,99,96,600	330	378	1·6	1879-80
20,68,680	40,400	21,09,080	2,01,58,560	370	385	1·72	1880-81
22,17,670	32,470	22,50,140	2,24,27,940	390	417	1·72	1881-82
20,33,370	46,850	20,80,220	1,59,37,620	380	426	1·65	1882-83
26,45,890	51,610	26,97,500	2,80,16,900	380	412	1·67	1883-84
28,20,890	27,560	28,48,450	2,96,09,050	370	417	1·62	1884-85
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1·75	1885-86
23,64,110	35,900	24,00,010	2,39,15,410	360	419	1·6	1886-87
25,53,010	30,920	25,83,930	2,71,92,530	370	420	1·62	1887-88
21,23,050	34,750	21,57,800	1,57,04,200	410	424	1·75	1888-89
22,85,430	31,610	23,17,040	2,14,90,540	430	436	1·87	1889-90
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1·65	1890-91
16,88,570	24,640	17,13,210	1,57,96,660	370	440	1·47	1891-92
14,60,960	28,420	14,89,380	1,81,28,000	390	414	1·72	1892-93
15,18,580	19,580	15,38,160	1,37,80,130	330	425	1·77	1893-94
19,45,110	21,840	19,66,950	1,86,77,240	460	497	1·7	1894-95
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1·77	1895-96
18,34,260	24,730	18,58,990	2,22,96,000	460	508	1·8	1896-97
18,38,610	22,560	18,61,170	2,20,76,530	470	508	1·8	1897-98
19,46,390	19,500	19,65,890	2,41,43,750	440	496	1·7	1898-99
20,51,145	17,251	20,68,396	2,63,58,777	460	492*	1·8	1899-1900
21,49,669	19,023	21,68,692	2,35,34,668	480	505	1·8	1900-01
22,28,647	19,562	22,48,209	2,39,92,164	467	507	1·8	1901-02
21,06,950	21,896	21,28,846	3,84,02,845	546	485	1·8	1902-03
26,44,746	22,655	26,67,401	3,30,36,613	598	514	1·8	1903-04
25,02,088	23,294	25,25,382	3,33,53,286	538	503	1·8	1904-05
25,26,803	23,833	25,50,636	3,33,82,873	608	510	1·7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1·7	1906-07
22,06,793	26,994	22,33,787	2,68,04,405	515	503	1·7	1907-08
18,87,576	23,178	19,10,754	2,00,26,013	584	525	1·74	1908-09
24,32,008	22,845	24,54,853	1,86,94,656	509	†	1·76	1909-10

* Figures for the years previous to 1899-1900 represent the average cost per chest of provision opium sold during the year and those for 1899-1900 and subsequent years the average cost per chest of provision opium manufactured during the year

† Information not received

No. 8

ALL CHARGES (in rupees) on account of BENGAL OPIUM in each official year from 1881-82 to 1909-10

	Establishment and Contingencies		Payments to Cultivators		Manufacturing Charges	Miscellaneous	Total
	Bihár	Benares	Bihár	Benares	Bihár and Benares	Bihár and Benares	Bihár and Benares
1881-82	4,69,990	7,23,420	99,91,040	81,43,460	11,78,880	47,510	2,05,54,300
1882-83	4,78,650	7,14,210	92,72,970	1,03,16,210	19,71,210	56,100	2,28,09,350
1883-84	4,41,570	7,47,190	61,47,810	85,80,750	24,89,260	1,18,210	1,85,24,790
1884-85	5,19,460	7,68,940	1,19,65,140	1,36,56,390	27,15,510	63,850	2,96,29,290
1885-86	5,18,320	7,81,600	1,09,97,080	1,57,10,520	24,41,220	87,480	3,05,36,220
1886-87	5,12,550	7,47,130	1,17,32,670	1,21,24,140	20,74,510	61,000	2,72,52,000
1887-88	5,04,400	7,56,460	1,00,90,970	1,15,09,650	13,04,880	41,460	2,42,07,820
1888-89	5,43,120	7,23,580	1,12,59,250	1,20,44,030	13,28,000	41,530	2,59,39,510
1889-90	4,74,960	6,97,040	63,32,030	73,81,620	10,73,070	52,270	1,60,10,990
1890-91	5,08,920	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,330
1891-92	4,80,620	7,19,790	75,34,600	87,61,720	10,47,890	34,500	1,85,79,120
1892-93	4,68,120	7,11,040	63,78,410	75,07,410	8,86,130	35,510	1,59,86,620
1893-94	4,75,110	7,12,170	79,92,640	85,77,450	9,25,830	44,390	1,87,27,590
1894-95	4,43,680	7,40,820	52,58,780	77,47,690	18,83,310	47,920	1,61,22,200
1895-96	4,61,700	7,77,140	75,80,590	93,80,400	24,21,300	29,620	2,06,50,750
1896-97	5,04,130	8,03,330	84,70,100	1,28,63,600	21,47,580	39,390	2,48,28,130
1897-98	4,98,470	8,36,710	78,27,090	1,25,88,320	20,40,830	51,520	2,38,42,940
1898-99	5,16,830	8,73,480	75,89,400	1,27,17,010	19,52,190	42,720	2,36,91,630
1899-1900	5,24,044	9,08,830	72,57,470	1,51,34,360	19,97,348	47,341	2,58,69,393
1900-01	5,51,494	8,60,569	64,24,520	1,74,99,070	13,69,106	45,588	2,67,50,347
1901-02	5,44,600	8,37,037	57,18,100	1,55,27,960	14,16,123	48,587	2,40,92,407
1902-03	5,37,551	8,64,364	66,90,430	1,51,57,880	13,46,662	88,586	2,46,85,473
1903-04	5,58,624	8,87,106	86,99,610	2,15,36,860	15,90,492	76,655	3,33,49,347
1904-05	6,11,532	8,82,348	81,23,170	1,79,87,810	18,03,822	57,944	2,94,66,626
1905-06	5,86,362	8,98,521	84,68,310	1,65,56,530	17,83,364	50,248	2,83,43,335
906-07	5,89,854	8,99,264	60,10,680	1,02,41,050	18,56,667	51,313	2,36,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,63,400	16,32,249	53,125	2,49,92,207
1908-09	4,71,615	8,62,221	38,87,930	1,18,27,240	14,04,443	40,053	1,84,93,502
1909-10	4,33,092	8,15,242	37,28,990	1,04,19,110	11,72,845	31,305	1,66,02,684

NOTE.—This table gives the details which make up the total charges entered in table No. 1. They are for the official year and therefore do not exactly correspond with the figures in the preceding table, No. 7, which are for the opium year

No. 9

TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in the CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, in each official year from 1830-31 to 1909-10

	Central India Agency	Ahmadabad	Ajmer	Total	Rate of Duty per Chest	
					C. I. and Ahmadabad	Ajmer
1830-31	8,23,020	..	..	8,23,020	175	..
1831-32	18,60,600	..	..	18,60,600	175	..
1832-33	15,21,450	..	..	15,21,450	175	..
1833-34	17,85,350	..	..	17,85,350	175	..
1834-35	12,20,970	..	..	12,20,970	175	..
1835-36	16,96,000	..	..	16,96,000	125	..
1836-37	25,01,870	..	..	25,01,870	125	..
1837-38	15,03,620	..	..	15,03,620	125	..
1838-39	24,68,120	..	..	24,68,120	125	..
1839-40	2,68,870	..	..	2,68,870	125	..
1840-41	20,96,620	..	..	20,96,620	125	..
1841-42	18,35,120	..	..	18,35,120	125	..
1842-43	48,67,400	..	..	48,67,400	200	..
1843-44	27,12,600	..	..	27,12,600	200	..
1844-45	41,32,000	..	..	41,32,000	200	..
1845-46	37,90,500	..	..	37,90,500	300	..
1846-47	50,58,900	..	..	50,58,900	300	..
1847-48	40,67,000	..	..	40,67,000	300 400	..
1848-49	80,52,800	..	..	80,52,800	400	..
1849-50	69,05,600	..	..	69,05,600	400	..
1850-51	78,42,400	..	..	78,42,400	400	..
1851-52	1,05,57,200	..	..	1,05,57,200	400	..
1852-53	1,13,08,400	..	..	1,13,08,400	400	..
1853-54	98,68,800	..	..	98,68,800	400	..
1854-55	1,01,45,600		..	1,01,45,600	400	..
1855-56	1,06,56,000	..	..	1,06,56,000	400	..
1856-57	1,16,85,000	..	..	1,16,85,000	400	..
1857-58	1,58,67,600	..	..	1,58,67,600	400	..
1858-59	1,38,99,200	6,51,600	..	1,45,50,800	400	..
1859-60	1,45,95,900	12,08,000	..	1,58,03,900	400 500	..
1860-61	2,37,03,200	16,41,800	..	2,53,45,000	500 600	..
1861-62	2,17,07,700	19,97,500	..	2,37,05,200	600 700	..
1862-63	2,92,63,700	26,15,300	..	3,18,79,000	700 600	..
1863-64	1,40,10,600	13,94,400	..	1,54,05,000	600	..
1864-65	1,91,59,200	4,14,000	..	1,95,73,200	600	..
1865-66	2,05,15,800	11,56,200	..	2,16,72,000	600	..
1866-67 (11 months)	1,75,56,000	7,99,200	..	1,83,55,200	600	..
1867-68	2,16,60,600	17,99,400	..	2,34,60,000	600	..
1868-69	1,78,72,200	7,11,000	..	1,85,83,200	600	..
1869-70	2,14,96,800	21,25,800	..	2,36,22,600	600	..
1870-71	2,25,64,800	11,38,800	..	2,37,03,600	600	..
1871-72	2,25,54,600	6,97,800	..	2,32,52,400	600	..
1872-73	2,56,12,800	7,89,000	..	2,64,01,800	600	..
1873-74	2,52,67,200	17,07,000	..	2,69,74,200	600	..
1874-75	2,87,89,200	9,47,400	..	2,97,36,600	600	..
1875-76	2,32,51,800	18,30,600	..	2,50,82,400	600	..
1876-77	2,88,10,800	10,60,800	..	2,98,71,600	600	..
1877-78	2,60,77,650	9,40,000	1,15,510	2,71,33,160	600 650	.. 675
1878-79	2,13,83,380	24,51,480	1,42,760	2,39,77,620	650	675
1879-80	3,14,00,600	47,250	3,31,940	3,17,79,790	650 700	675 725
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725
1881-82	2,24,07,000	..	2,75,500	2,26,82,500	700	725
1882-83	2,37,66,270	8,00,270	2,12,620	2,47,79,160	700 650	725 675
1883-84	2,51,66,370	5,73,620	1,29,810	2,58,69,800	650	675
1884-85	2,53,58,780	2,27,820	91,800	2,56,78,400	650	675
1885-86	2,53,28,550	..	..	2,53,28,550	650	675
1886-87	2,65,45,350	1,33,620	..	2,66,78,970	650	675
1887-88	2,39,19,350	2,69,750	..	2,41,89,100	650	675
1888-89	1,97,04,750	18,850	9,450	1,97,33,050	650	675
1889-90	1,98,66,600	..	..	1,98,66,600	650	675
1890-91	1,83,42,300	32,500	..	1,83,74,800	650 600	675 625
1891-92	1,95,01,800	..	..	1,95,01,800	600	625
1892-93	1,71,60,600	..	..	1,71,60,600	600	625
1893-94	1,68,03,300	..	..	1,68,03,300	600	625
1894-95	1,8,,54,320	..	..	1,87,54,320	600 650	625 675
1895-96	1,71,46,030	81,250	..	1,72,27,280	650	675
1896-97	1,41,13,520	..	..	1,41,13,520	650 600	675 625
1897-98	1,02,65,470	..	..	1,02,65,470	600 500	625 525
1898-99	1,37,49,250	..	..	1,37,49,250	500	525
1899-1900	1,29,11,250	..	..	1,29,11,250	500	525
1900-01	1,30,03,500	..	..	1,30,03,500	500	525
1901-02	87,93,250	..	..	87,93,250	500	525
1902-03	1,01,72,500	..	..	1,01,72,500	500	525
1903-04	1,33,68,750	..	..	1,33,68,750	500	525
1904-05	1,15,66,075	6,18,475	..	1,21,84,550	500 600	525 625
1905-06	87,59,100	8,39,700	..	95,98,800	600	625
1906-07	78,76,200	13,44,000	..	92,20,200	600	625
1907-08	1,01,09,400	9,00,000	..	1,10,09,400	600	625
1908-09	2,01,41,400	5,10,000	..	2,06,51,400	600	625
1909-10	92,30,200	4,94,200	..	97,24,400	700	725

No. 10

PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG *calendar year from*

	PRICES IN INDIA (RUPEES)					PRICES IN					
	IN CALCUTTA				IN BOMBAY	AT HONGKONG					
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares	Malwa	Patna	Benares	Malwa	Patna	Benares	Malwa
1855	733	742	...	..	..	372*	..	470*	..	..	..
1856	933	963	..	..	1,082	428*	..	511*	..	..	..
1857	1,094	1,082	..	..	1,174	559*	..	581*	..	..	..
1858	1,436	1,464	..	..	1,276	701*	..	615*	..	..	..
1859	1,635	1,663	..	..	1,319	755*	..	606*	..	..	..
1860	1,772	1,731	1,762	..	1,397	808	797	634	..	..	..
1861	1,852	1,836	1,866	..	1,541	906	889	712	..	..	..
1862	1,480	1,414	1,483	..	1,593½	718	696	732	..	..	..
1863	1,402	1,335	1,393	1,333	1,574	626	609	684	1,462	1,422	1,596
1864	1,033	967	1,035	968	1,446	501	480	662	1,139	1,099	1,504
1865	979	930	994	943	1,426	495	472	722	1,078	1,027	1,576
1866	1,351	1,287	1,331	1,276	1,673	633	617	806	1,382	1,348	1,761
1867	1,326	1,263	1,315	1,263	1,598	629	612	738	1,379	1,343	1,609
1868	1,394	1,370	1,399	1,380	1,472	646	638	671	1,445	1,425	1,496
1869	1,289	1,234	1,280	1,237	1,438	594	577	652	1,328	1,301	1,478
1870	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1871	1,331	1,300	1,338	1,311	1,433	612	601	641	1,380	1,354	1,446
1872	1,432	1,389	1,439	1,392	1,347	655	636	606	1,485	1,443	1,375
1873	1,305	1,229	1,310	1,239	1,336	600	569	596	1,369	1,298	1,360
1874	1,242	1,200	1,246	1,205	1,308	583	565	593	1,300	1,260	1,320
1875	1,269	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1876	1,309	1,244	1,308	1,248	1,285	595	566	572	1,350	1,285	1,297
1877	1,300	1,230	1,285	1,229	1,366	600	571	609	1,353	1,290	1,375
1878	1,283	1,197	1,273	1,203	1,712	582	565	756	1,297	1,240	1,689
1879	1,189	1,113	1,191	1,114	1,652	553	519	754	1,233	1,158	1,685
1880	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1881	1,358	1,345	1,350	1,341	1,616	616	616	713	1,380	1,379	1,596
1882	1,260	1,220	1,260	1,220	1,433	580	562	642	1,295	1,257	1,435
1883	1,264	1,216	1,263	1,217	1,238	580	559	547	1,299	1,254	1,225
1884	1,303	1,273	1,306	1,276	1,244	596	585	548	1,339	1,314	1,231
1885	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1886	1,169	1,139	1,165	1,137	1,197	538	518	535	1,202	1,156	1,197
1887	1,091	1,044	1,090	1,045	1,199	508	485	537	1,127	1,079	1,194
1888	1,102	1,077	1,107	1,083	1,333	511	497	585	1,140	1,108	1,305
1889	1,177	1,142	1,176	1,143	1,311	539	528	592	1,206	1,180	1,324
1890	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1891	1,057	1,019	1,057	1,020	1,166	490	476	$509\frac{7}{12}$	1,086	1,055	$1,128\frac{1}{3}$
1892	1,216	1,196	1,227	$1,209\frac{1}{4}$	1,191	$568\frac{3}{8}$	$555\frac{1}{4}$	530	$1,264\frac{1}{3}$	$1,235\frac{3}{8}$	$1,178\frac{1}{4}$
1893	1,150	1,160	$1,151\frac{1}{4}$	$1,162\frac{3}{4}$	$1,172\frac{1}{3}$	573	$575\frac{1}{2}$	566	1,178	$1,183\frac{1}{4}$	$1,163\frac{7}{10}$
1894	1,254	1,251	$1,262\frac{1}{8}$	$1,268\frac{1}{2}$	$1,241\frac{1}{2}$	$692\frac{3}{8}$	$689\frac{7}{8}$	651	$1,302\frac{1}{5}$	1,297	1,224
1895	1,429	1,400	1,422	1,399	$1,397\frac{1}{2}$	766	$750\frac{3}{4}$	$711\frac{3}{4}$	1,465	1,436	1,361
1896	1,308	1,315	$1,301\frac{3}{8}$	$1,308\frac{1}{7}$	$1,370\frac{3}{8}$	$736\frac{1}{2}$	742	$752\frac{5}{8}$	1,333	1,343	1,363
1897	1,054	1,056	$1,042\frac{3}{8}$	$1,048\frac{1}{8}$	$1,254\frac{1}{8}$	$703\frac{1}{8}$	$710\frac{3}{16}$	$808\frac{1}{16}$	1,094	1,105	1,258
1898	1,023	1,010	$1,057\frac{23}{24}$	$979\frac{1}{16}$	$1,137\frac{7}{24}$	$738\frac{13}{24}$	$730\frac{11}{16}$	$799\frac{5}{16}$	1,060	1,049	1,148
1899	1,171	1,147	1,185	$1,160\frac{13}{24}$	1,180	$848\frac{17}{31}$	$829\frac{30}{31}$	$791\frac{3}{8}$	1,240	1,213	1,157
1900	1,373	1,367	$1,369\frac{1}{2}$	$1,360\frac{1}{2}$	1,319	$985\frac{5}{14}$	$986\frac{3}{7}$	$925\frac{3}{14}$	1,480	1,445	1,390
1901	1,330	1,322	$1,331\frac{5}{8}$	1,324	$1,276\frac{1}{24}$	..	..	..	..	..	..
1902	1,157	1,151	$1,156\frac{3}{4}$	1,151	$1,278\frac{5}{8}$	..	..	..	..	..	..
1903	1,338	1,333	1,310	$1,332\frac{2}{15}$	$1,299\frac{1}{8}$	$1,110\frac{7}{16}$	$1,120\frac{9}{10}$	$996\frac{1}{12}$	1,494	1,508	1,340
1904	1,638	1,593	$1,634\frac{1}{8}$	1,549	$1,540\frac{5}{8}$	$1,225\frac{5}{24}$	$1,199\frac{13}{32}$	$1,106\frac{3}{32}$	1,690	1,654	1,525
1905	1,530	1,467	1,530	$1,469\frac{1}{3}$	$1,732\frac{5}{8}$	$1,090\frac{7}{48}$	$1,043\frac{11}{24}$	$1,187\frac{5}{8}$	1,575	1,506	1,715
1906	1,416	1,325	1,415	1,319	1,542	$904\frac{1}{8}$	$850\frac{17}{24}$	$987\frac{1}{2}$	1,446	1,360	1,579
1907	1,394	1,345	1,381	$1,343\frac{1}{3}$	1,366	$901\frac{19}{27}$	$870\frac{1}{6}$	$870\frac{1}{3}$	1,431	1,381	1,385
1908	1,433	1,342	1,443	$1,362\frac{2}{3}$	$1,297\frac{3}{16}$	1,113	$1,048\frac{5}{16}$	$1,061\frac{1}{4}$	1,509	1,421	1,449
1909	1,391	1,386	1,401	1,399	$1,324\frac{1}{2}$	$1,127\frac{1}{8}$	$1,125\frac{1}{8}$	$1,263\frac{1}{2}$	1,487	1,484	1,665

* At Canton

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, in each 1855 to1909

CHINA

AT SHANGHAI						EXCHANGE ON INDIA		
IN TAELS			IN RUPEES					
Patna	Benares	Malwa	Patna	Benares	Malwa	Hongkong, Rupees per 100 $	Shanghai, Rupees per 100 Taels	
..	..	..	..	..	..	..	..	1855
..	..	..	..	..	..	..	..	1856
..	..	..	..	..	..	..	..	1857
..	..	..	..	..	..	..	..	1858
..	..	..	..	..	..	..	..	1859
601	..	496	..	..	..	..	..	1860
686	..	550	..	..	..	..	..	1861
558	..	577	..	..	..	..	..	1862
502	..	543	1,546	..	1,673	234	308	1863
381	..	505	1,192	..	1,582	227⅓	313	1864
367	..	550	1,110	..	1,652	217½	301	1865
468	..	620	1,405	..	1,861	220	300	1866
465	..	552	1,404	..	1,666	219	302	1867
481	..	503	1,465	..	1,544	223	305	1868
457	449	510	1,381	1,356	1,537	226	303	1869
405	387	495	1,233	1,208	1,506	227	305	1870
457	446	481	1,406	1,373	1,480	226	308	1871
471	467	447	1,460	1,447	1,386	227	310	1872
441	422	456	1,350	1,292	1,395	228	306	1873
427	418	450	1,306	1,277	1,377	223	306	1874
432	420	432	1,322	1,284	1,322	223	306	1875
436	421	432	1,350	1,305	1,340	227	310	1876
442	426	469	1,362	1,311	1,446	226	308	1877
429	412	573	1,332	1,276	1,776	223½	310	1878
406	384	566	1,236	1,170	1,726	223	305	1879
459	437	569	1,411	1,342	1,750	225	308	1880
455	454	531	1,401	1,397	1,635	224	308	1881
428	418	462	1,314	1,283	1,418	223½	307	1882
423	411	397	1,303	1,266	1,227	224	308	1883
435	431	405	1,335	1,322	1,257	225	307	1884
434	421	403	1,327	1,284	1,234	224	306	1885
392	383	397	1,208	1,184	1,225	223½	308⅔	1886
369	354	394	1,132	1,088	1,210	222⅜	307	1887
368	364	428	1,132	1,118	1,317	223	307½	1888
389	383	246	1,204	1,185	1,317	223¾	309¼	1889
356	354	387	1,089	1,081	1,184	221¼	306 11/12	1890
355¼	347	366⅔	1,090	1,064	1,124	221½	306¾	1891
407	399⅛	387½	1,253	1,229	1,193	222¼	307⅔	1892
418⅛	423½	426¾	1,185¾	1,200	1,209	205⅜	283⅛	1893
511⅛	508⅜	493⅓	1,306	1,299	1,227	188	255½	1894
563⅛	552⅛	533	1,490	1,460⅜	1,409¾	191¼	264½	1895
542⅜	549⅔	566¼	1,355	1,372	1,414	181	249¾	1896
531¾	531	607½	1,117	1,115	1,276	155⅝	210	1897
507 3/20	549⅜	610 11/19	986	1,068	1,188	143 9/19	194 23/60	1898
617 5/16	636 3/20	594⅛	1,247	1,284	1,199	146 5/43	201⅝	1899
688	672	704	1,444	1,411	1,478	150 7/40	209 1/16	1900
..	..	..	..	..	..	143⅞	195¼	1901
..	..	..	..	..	..	129¼	175⅜	1902
..	..	..	..	..	..	134 9/19	188 7/16	1903
..	..	..	..	..	..	137 11/12	192 19/80	1904
..	..	..	..	..	..	144 7/16	202⅛	1905
..	..	..	..	..	..	159⅝	216 5/16	1906
..	..	..	..	..	..	158¾	..	1907
..	..	..	..	..	..	135 6/11	..	1908
..	..	..	..	..	..	131 9/11	..	1909

No. 11

QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA

	China		Straits Settlements		United Kingdom		East Coast of Africa		Mauritius		Natal		Reunion	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1855-56	63,427	5,59,25,320	7,108	60,13,570	..	..	2	2,100	..	..	..	..	..	..
1856-57	66,305	6,50,55,870	5,863	53,12,190	..	..	..	..	..	..	..	..	..	..
1857-58	68,003	8,24,10,320	6,895	85,90,090	..	..	..	..	..	..	..	..	..	..
1858-59	74,707	10,66,06,510	1,034	15,47,630	..	..	..	..	..	..	..	..	..	..
1859-60	54,863	8,36,63,350	3,675	66,42,310	..	..	..	..	..	..	..	..	..	..
1860-61	59,405	9,42,88,870	4,073	75,36,640	..	..	..	..	..	..	..	..	..	..
1861-62	60,012	9,70,49,720	5,296	83,93,580	..	..	..	..	..	..	..	..	..	..
1862-63	75,331	11,52,65,470	6,851	96,24,720	..	..	..	..	..	..	..	..	..	..
1863-64	62,025	9,70,49,470	8,771	1,04,64,560	..	..	..	..	..	..	..	—	..	..
1864-65	75,128	9,06,35,870	9,288	84,09,510	..	..	..	..	..	..	..	—	..	..
1865-66	76,863	9,94,36,630	11,549	1,17,62,890	..	..	..	..	..	..	..	—	..	..
1866-67 (11 months)	70,360	9,88,15,516	4,461	54,72,877	..	..	..	..	..	..	..	—	..	..
1867-68	79,654	11,35,85,694	7,461	96,91,170	..	..	1	2,250	..	..	—	—	..	..
1868-69	68,674	9,83,72,612	6,167	84,27,890	2	2,660	7	9,750	9	12,940	..	—	..	..
1869-70	81,748	10,88,00,839	6,680	78,32,015	18	17,495	7	10,400	2	2,380	..	—	6	7,275
1870-71	77,105	9,85,64,389	8,054	88,64,360	54	77,614	13	18,740	9	9,790	..	—	10	11,350
1871-72	85,470	12,27,34,796	7,845	1,08,53,106	4	5,520	6	8,250	4	5,490	..	..	11	14,645
1872-73	76,331	10,52,96,735	6,458	88,08,520	60	79,950	22	27,745	2	2,825	..	..	..	..
1873-74	80,123	10,27,44,216	8,464	1,04,94,699	87	1,14,815	4	5,100	1	1,205	..	..	..	..
1874-75	85,454	10,86,26,944	8,943	1,05,08,050	165	2,13,500	22	28,750	7	8,450	..	..	..	..
1875-76	77,186	9,77,67,007	11,005	1,35,18,835	60	75,480	7	8,775	19	24,515	..	..	..	..
1876-77	86,855	11,17,41,208	9,701	1,19,09,695	100	1,28,990	10	13,600	47	61,160	..	..	..	..
1877-78	83,317	11,20,39,972	9,357	1,15,21,524	20	25,500	8	11,050	28	35,620	..	..	..	..
1878-79	82,151	11,91,66,052	8,881	1,05,67,680	5	7,300	5	9,450	80	98,270	..	..	1	1,245
1879-80	94,835	13,12,34,886	10,586	1,18,96,842	..	..	6	8,900	16	18,745	..	..	1	1,310
1880-81	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1881-82	78,553	11,01,16,575	10,005	1,31,64,205	..	..	19	27,148	50	66,200	..	..	2	2,670
1882-83	80,696	10,14,00,789	10,316	1,24,90,570	..	..	16	23,100	46	56,965	1	1,250	5	6,215
1883-84	83,728	10,28,84,526	7,320	89,43,170	..	..	11	13,035	44	55,510	3	4,200	3	3,790
1884-85	75,391	9,45,01,800	10,134	1,29,71,115	..	..	7	7,920	25	32,155	..	..	4	5,080
1885-86	76,115	9,30,12,585	10,728	1,30,12,000	..	..	7	8,325	19	23,535	2	1,800	7	8,890
1886-87	83,124	9,67,39,080	11,396	1,26,02,265	19	20,220	16	18,419	38	42,645	1	600	1	1,180
1887-88	76,815	8,68,42,102	12,368	1,28,73,200	54	59,475	19	24,209	67	70,256	1	1,200	..	..
1888-89	72,891	8,87,66,350	13,995	1,53,24,357	51	55,990	18	22,290	5	5,200	13	15,070	..	..
1889-90	70,102	8,42,11,433	13,749	1,54,77,660	48	56,154	16	18,370	60	68,175	2	2,500	..	..
1890-91	70,855	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	..	..
1891-92	70,805	7,80,38,551	15,035	1,57,73,270	61	66,035	6	5,475	53	54,870	6	6,180	..	..
1892-93	59,771	7,31,75,776	12,609	1,57,00,125	17	19,900	10	12,005	53	69,965	5	5,350	1	1,400
1893-94	52,449	5,97,71,949	14,455	1,61,44,215	54	60,680	11	12,687	32	33,860	..	..	..	..
1894-95	51,819	6,81,90,759	14,567	1,93,01,675	7	8,244	3	3,800	60	82,200	8	10,362	..	..
1895-96	45,617	6,35,38,183	12,529	1,72,93,283	24	33,602	8	9,250	32	43,365	2	1,400	..	..
1896-97	45,133	5,88,00,453	13,090	1,64,26,465	34	43,605	18	22,645	78	98,060	16	22,855	1	1,165
1897-98	41,965	4,65,47,337	12,290	1,25,98,143	..	..	4	5,975	42	43,425	10	12,912	..	..
1898-99	50,223	5,36,04,743	14,577	1,51,83,740	201	2,23,790	18	19,425	20	20,650	2	2,225	2	2,280
1899-1900	49,455	6,04,33,914	15,592	1,88,18,535	478	5,84,615	10	11,817	30	33,400	5	5,387	5	6,575
1900-01	49,761	6,74,37,324	16,779	2,28,71,725	607	8,24,490	16	19,183	38	49,335	5	6,500	..	..
1901-02	47,066	6,12,72,620	15,114	1,95,34,925	625	8,09,690	27	4,799	39	51,610	6	7,050	..	..
1902-03	50,009	6,02,61,747	14,722	1,67,13,985	448	5,14,505	18	22,017	30	33,875	5	4,550	..	..
1903-04	55,611	7,78,00,908	14,134	2,04,86,145	290	4,13,770	21	25,975	25	33,425	6	5,985	..	..
1904-05	51,984	8,31,15,607	12,255	1,89,42,510	277	4,38,735	5	8,200	39	60,210	7	10,395	..	..
1905-06	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	..	..
1906-07	50,590	7,20,37,104	12,953	1,72,57,590	315	4,51,445	16	17,400	24	30,705	1	1,700	..	..
1907-08	47,749	6,54,40,072	13,195	1,75,35,265	116	1,62,180	15	18,165	25	33,775	..	..	..	..
1908-09	52,758	7,40,19,383	11,174	1,54,83,305	21	31,895	17	21,920	21	28,560	..	..	..	..
1909-10	41,468	6,91,74,806	11,140	1,85,21,450	..	80	11	16,550	5	6,575	..	..	..	..

by SEA to each FOREIGN COUNTRY, in each official year from 1855-56 to 1909-10

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
..	220	10	6,670	..	..	..	..	..	..	41	48,470	18	12,360	70,606	6,20,08,710
..	..	..	..	..	..	..	..	..	..	208	1,87,850	9	10,390	72,385	7,05,66,300
..	..	..	..	..	..	..	..	..	..	67	65,340	1	600	74,966	9,10,66,350
..	..	40	57,750	..	..	..	..	..	..	21	32,360	20	32,170	75,822	10,82,76,420
11	17,970	..	..	..	..	..	..	..	..	114	1,89,550	18	30,760	58,681	9,05,43,940
..	..	..	..	..	..	..	..	..	..	10	18,600	2	3,020	63,490	10,18,47,130
..	..	..	..	..	..	..	..	..	..	36	68,470	19	27,350	65,363	10,55,39,120
..	..	..	..	..	..	..	..	..	..	31	45,540	3	5,550	82,216	12,49,41,280
..	..	..	..	..	..	..	..	..	..	33	36,000	10	10,900	70,839	10,75,60,930
..	..	..	..	..	..	..	..	..	..	69	65,860	7	6,800	84,492	9,91,18,040
..	..	..	..	..	..	..	..	..	..	..	..	27	27,940	88,439	11,12,27,469
..	..	24	16,763	..	..	10	11,875	..	..	..	..	..	..	74,855	10,43,17,031
..	..	10	12,500	..	..	8	10,830	..	..	4	5,485	1	66	87,139	12,33,07,995
..	..	4	5,410	..	..	80	1,08,355	..	..	12	16,920	..	..	74,955	10,69,56,537
..	..	20	23,400	..	..	175	2,05,750	..	..	7	9,450	20	24,300	88,683	11,69,33,304
10	10,600	34	37,320	..	..	224	2,38,750	..	..	5	5,775	..	..	85,518	10,78,38,628
..	..	13	16,785	..	..	10	12,350	..	..	1	1,340	..	..	93,364	13,36,52,282
..	..	35	47,020	..	..	..	..	..	..	..	..	..	..	82,908	11,42,62,795
..	..	47	58,505	..	..	..	..	..	..	..	..	..	..	88,726	11,34,18,540
..	..	58	68,495	70	83,425	..	..	..	..	12	14,835	15	17,275	94,746	11,95,69,722
..	..	68	83,365	..	..	..	..	..	..	5	6,285	..	..	88,350	11,14,84,264
5	6,500	79	97,850	..	..	..	..	..	..	8	10,480	65	78,000	96,870	12,40,47,483
..	..	89	1,09,255	..	..	..	..	..	..	..	..	1	633	92,820	12,37,43,554
1	1,800	76	87,990	..	..	..	..	..	..	..	..	..	..	91,200	12,99,39,787
..	..	63	72,460	..	..	..	..	..	..	..	..	..	..	105,507	14,32,33,143
3	4,960	84	1,12,280	..	..	..	..	..	..	..	..	..	..	92,190	13,60,01,477
..	..	89	1,17,395	620	8,27,225	..	..	..	..	..	..	..	..	89,338	12,43,21,418
..	..	77	93,375	640	7,40,900	..	..	..	..	..	..	1	600	91,798	11,48,13,764
..	..	83	1,01,635	771	9,38,735	..	..	..	..	..	..	..	..	91,963	11,29,44,601
..	..	107	1,36,590	910	11,71,400	..	..	..	..	..	..	..	..	86,578	10,88,26,060
..	..	77	94,070	1,000	11,93,375	..	..	..	..	..	..	1	600	87,956	10,73,55,180
..	..	94	1,03,455	1,150	12,48,825	..	..	..	..	..	..	..	..	95,839	11,07,76,389
..	..	102	1,06,145	670	7,00,850	..	..	..	..	..	..	..	..	90,096	10,06,77,636
..	..	90	98,725	725	7,92,250	..	..	..	..	..	..	1	576	87,739	10,50,80,808
..	..	119	1,33,820	1,050	11,69,575	..	..	20	21,675	..	..	..	..	85,166	10,11,59,362
..	..	103	1,05,725	480	4,94,075	..	..	280	2,93,700	..	..	..	..	85,753	9,26,18,145
..	..	113	1,17,245	880	9,26,250	125	1,29,525	470	5,00,925	3	3,210	1	1,072	87,558	9,56,22,608
..	..	127	1,60,940	2,170	26,29,475	450	5,56,000	170	2,18,050	..	..	1	1,150	75,384	9,25,50,136
..	..	94	1,04,360	2,850	30,47,950	700	8,01,125	195	2,17,250	..	..	1	204	70,841	8,01,94,280
..	..	109	1,45,550	1,400	17,28,450	640	8,67,350	225	3,08,200	..	..	..	62	68,838	9,06,46,652
..	..	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	..	..	80	1,09,681	60,860	8,45,93,364
..	..	138	1,69,275	2,660	32,63,100	800	10,22,280	240	3,05,825	..	..	50	53,500	62,258	8,02,29,223
..	..	133	1,36,765	700	6,90,200	555	5,59,225	220	2,25,425	..	..	150	1,56,225	56,069	6,09,75,632
..	..	155	1,58,065	1,360	14,08,875	550	6,17,200	20	18,100	..	..	..	..	67,128	7,12,60,093
..	..	170	2,05,655	1,250	14,91,300	355	4,45,950	..	..	..	..	..	..	67,350	8,20,37,148
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	..	..	..	..	10	13,050	69,708	9,45,54,357
3	3,915	180	2,32,360	1,600	20,66,250	935	12,06,275	..	..	..	..	8	10,360	65,603	8,52,29,854
..	..	199	2,27,535	1,300	14,79,300	710	8,06,975	..	..	32	38,990	58	65,875	67,531	8,01,69,354
1	1,230	189	2,75,905	2,250	31,83,700	655	9,51,025	..	..	66	1,01,970	959	14,21,600	73,637	10,47,01,638
..	..	192	2,98,605	700	11,45,000	750	11,75,750	..	..	82	1,36,860	570	9,02,570	66,861	10,62,34,442
..	..	179	2,57,120	500	7,55,175	770	10,64,400	..	..	71	1,00,455	538	7,61,655	62,936	9,47,17,667
..	..	178	2,50,190	580	7,90,100	930	13,06,750	..	..	249	3,55,995	438	5,80,245	66,274	9,30,79,224
..	..	194	2,67,770	940	12,39,300	1,285	17,00,150	..	..	..	..	241	3,28,105	63,760	8,67,24,782
..	..	345	4,59,450	1,600	20,47,000	970	13,26,150	..	..	..	..	51	74,770	66,957	9,34,92,433
..	..	312	4,12,835	1,895	29,33,750	1,360	20,70,525	..	..	..	..	..	..	56,191	9,31,36,571

No. 12

EXPORTS of OPIUM from INDIA and IMPORTS into HONGKONG and the STRAITS SETTLEMENTS, also PERSIAN and TURKEY OPIUM IMPORTED into HONGKONG, from 1870 to 1909

	Exported from India (*chests*)							Imported into Hongkong from India (*chests*)				
	From Calcutta				From Bombay			From Calcutta				
	To China	To Straits	To Cochin China	Total to all Countries	To China	To Straits	Total Exports	Patna	Benares	Total	From Bombay	Total
1870	40,455	7,696	..	48,151	41,001	..	89,152	25,705	14,401	40,106	40,558	80,664
1871	41,891	8,312	..	50,203	38,856	..	89,059	26,906	10,758	37,664	38,938	76,602
1872	37,175	7,017	..	44,192	42,810	..	87,002	24,570	8,842	33,412	40,372	73,784
1873	33,452	7,293	..	40,745	44,234	..	84,979	25,462	9,334	34,796	44,379	79,175
1874	37,285	9,140	60	46,485	47,754	..	94,239	25,025	8,077	33,102	46,810	79,912
1875	34,498	10,892	10	45,400	41,964	..	87,364	25,651	8,385	34,036	42,929	76,965
1876	36,401	10,134	..	46,535	48,905	..	95,440	26,776	8,954	35,730	47,919	83,649
1877	39,700	8,836	..	48,536	44,714	..	93,250	23,986	12,316	36,302	45,383	81,685
1878	44,769	8,986	..	53,755	37,866	..	91,621	27,302	13,008	40,310	33,898	74,208
1879	49,054	10,568	..	59,622	43,546	..	103,168	30,402	17,693	48,095	43,143	91,238
1880	46,147	9,833	..	55,980	35,251	..	91,231	25,899	17,391	43,290	34,192	77,482
1881	46,745	9,734	420	56,899	37,095	..	93,994	24,271	15,601	39,872	34,217	74,089
1882	45,075	10,185	690	55,950	31,173	..	87,123	25,598	15,820	41,418	28,544	69,962
1883	45,233	7,523	825	53,581	39,171	..	92,752	25,279	15,097	40,376	36,823	77,199
1884	38,451	9,755	806	49,012	39,960	..	88,972	20,685	12,509	33,194	40,505	73,699
1885	38,817	10,677	700	50,194	37,036	..	87,230	22,865	15,240	38,105	37,516	75,621
1886	41,584	11,036	1,250	53,870	40,886	..	94,756	27,456	14,748	42,204	40,119	82,323
1887	42,750	12,509	770	56,029	36,722	..	92,751	27,047	14,933	41,980	35,022	77,002
1888	43,288	12,955	875	57,118	31,488	..	88,606	23,642	12,327	35,969	30,199	66,168
1889	41,442	14,504	800	56,746	30,649	..	87,395	27,067	15,438	42,505	29,410	71,915
1890	42,753	13,763	725	57,241	26,934½	..	84,175½	26,855	16,308	43,161	26,554	69,717
1891	40,276	14,727	1,245	56,248	30,221½	..	86,469½	24,361	14,930	39,291	29,269	68,560
1892	34,924	13,276	1,630	50,370	30,006½	2	80,378½	23,166	13,509	36,675	30,639	67,314
1893	26,857	14,203	2,400	44,320	25,486½	..	69,806½	19,436	6,970	26,406	23,477	49,883
1894	23,063	15,055	2,350	41,363	31,217	..	72,580	16,955	6,332	23,287	31,065	54,352
1895	21,529	12,263	1,650	36,342	24,084	17	60,443	15,657	6,050	21,707	25,837½	47,544½
1896	21,379	13,077	1,680	37,521	22,066½	44½	59,632	17,869	4,152	22,021	21,764½	43,785½
1897	25,206	12,571	1,300	39,858	18,288	..	59,161	18,739	4,986	23,725	19,026½	42,751½
1898	23,054	13,923	1,540	39,263	23,188½	..	62,466	18,735	4,649	23,384	22,772	46,156
1899	24,063	15,489	1,220	41,961	25,773	..	67,754	18,395	6,522	24,917	25,723½	50,640½
1900	25,012	16,204	1,870	44,392	26,426	..	70,839	18,945	5,928	24,873	26,209½	51,082½
1901	29,333	15,446	1,350	47,950	17,198	..	65,178	21,417	6,870	28,287	17,546½	45,833½
1902	29,278	15,222	1,450	47,506	20,392	..	67,917	22,524	7,011	29,535	17,374	46,909
1903	29,880	14,342	2,250	48,430	23,987	35	72,425	21,157	6,907	28,064	23,425	51,489
1904	32,828	11,993	1,100	47,842	20,537	55	68,452	21,968	8,321	30,289	20,705½	50,994½
1905	32,769	12,894	500	47,976	15,055	..	63,054	23,795	8,778	32,573	15,274	47,847
1906	37,753	12,345	300	52,595	13,009	..	65,617	25,145	12,047	37,192	13,595	50,787
1907	32,945	13,558	1,020*	49,043	14,354	..	63,415	22,990	9,744	32,734	13,385½	46,119½
1908	32,867	11,459	800	47,072	15,264	60	62,407	21,929	8,941	30,870	14,441	45,311
1909	28,825	10,815	2,450*	43,800	16,372	..	60,192	18,853	7,487	26,340	13,446	39,786

	Imported into the Straits from India (*chests*)					Total Imports from India into Hongkong and the Straits	Persian and Turkey Opium Imported into Hongkong (*chests*)		
	From Calcutta			From Bombay	Total		Persian	Turkey	Chinese
	Patna	Benares	Total						
1870	105	7,613	7,718	..	7,718	88,382	2,405	..	..
1871	485	10,197	10,682	..	10,682	87,284	1,581	71	..
1872	525	9,640	10,165	3	10,168	83,952	576	64	..
1873	155	8,333	8,488	..	8,488	87,663	463	85	..
1874	145	8,540	8,685	..	8,685	88,597	953	6	..
1875	220	9,575	9,795	..	9,795	86,760	1,397	80	..
1876	230	10,999	11,229	..	11,229	94,878	1,654	..	..
1877	271	9,867	10,138	..	10,138	91,823	2,840	19	..
1878	245	10,216	10,461	1	10,462	84,670	4,202	41	..
1879	270	10,903	11,173	..	11,173	102,411	5,643	1,007	..
1880	335	10,402	10,737	..	10,737	88,219	4,062	65	..
1881	1,001	10,893	11,894	..	11,894	85,983	6,121	295	..
1882	1,390	10,482	11,872	..	11,872	81,834	7,239	36	..
1883	1,196	10,911	12,107	..	12,107	89,306	3,693	167	..
1884	999	11,174	12,173	..	12,173	85,872	4,384	134	..
1885	557	10,082	10,639	..	10,639	86,260	4,735	132	..
1886	280	10,190	10,470	..	10,470	92,793	5,696	81	..
1887	305	12,096	12,401	..	12,401	89,403	3,937	94	..
1888	83	13,561	13,644	..	13,644	79,812	4,820	166	..
1889	443	14,945	15,388	..	15,388	87,303	5,680	94	..
1890	645	13,071	13,716	..	13,716	83,433	6,940	29½	..
1891	1,084	15,021	16,105	..	16,105	84,665	5,785	86	..
1892	2,140	10,704	12,844	..	12,844	80,158	6,619	55	..
1893	3,789	10,917	14,706	..	14,706	64,589	4,076	..	..
1894	4,247	10,655	14,902	..	14,902	69,254	5,129	10	..
1895	1,131	10,852	11,983	29	12,012	59,556½	3,695	15	..
1896	525	12,477	13,002	24	13,026	56,811½	3,482	54	..
1897	645	12,081	12,726	..	12,726	55,477½	5,130	8	327
1898	740	12,729	13,469	..	13,469	59,625	4,835	31	34
1899	354	14,140	14,494	..	14,494	65,134½	5,999½	51	39
1900	750	15,469	16,229	..	16,229	67,311½	5,206½	418	40
1901	780	14,405	15,185	..	15,185	61,018½	4,839½	2	..
1902	1,002	13,714	14,716	..	14,716	61,625	3,544	10	..
1903	1,567	12,881	14,448	36	14,484	65,973	5,764	14	..
1904	207	12,029	12,236	54	12,290	63,284½	4,540	34	..
1905	30	12,656	12,686	..	12,686	60,533	2,094½	33	..
1906	65	12,365	12,430	..	12,430	63,217	2,388	887	..
1907	255	13,193	13,448	..	13,448	59,567½	1,999	4	..
1908	50	11,409	11,459	60	11,519	56,830	3,544½	5	..
1909	795	9,681	10,476	..	10,476	50,262	2,416	..	..

* Represents the total imports of Indian opium into Indo-China (including Cochin-China, Cambodia, Annam, and Tonkin)

No. 13

IMPORTS (less RE-EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA from 1864 to 1909

	NORTHERN PORTS					YANGTZE RIVER PORTS					SHANGHAI				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1864	4,402	237	9	45	4,693	8,778	332	14	75	9,199	9,794	8,781	1,096	38	19,709
1865	8,054	992	396	278	9,720	11,833	1,202	287	349	13,671	3,446	9,386	1,687	84	14,603
1866	13,577	1,070	561	407	15,615	13,966	1,395	274	84	15,719	1,895	9,042	812	5	11,755
1867							Details not available								
1868	12,397	252	367	169	13,185	13,404	538	179	40	14,161	1,369	6,461	2,942	7	10,779
1869	10,029	401	473	128	11,031	14,101	679	70	18	14,868	1,316	7,140	2,740	..	11,196
1870	12,754	194	557	239	13,744	16,498	1,070	130	53	17,751	1,363	7,730	2,534	14	11,641
1871	11,961	349	329	317	12,956	17,474	1,021	108	8	18,611	1,179	8,052	2,464	..	11,695
1872	10,635	205	234	..	11,074	18,557	833	133	38	19,561	1,840	8,072	2,436	..	12,348
1873	9,986	245	211	37	10,479	2 ,225	975	529	6	22,735	1,593	7,532	3,658	..	12,783
1874	10,501	103	171	37	10,812	22,037	1,556	580	26	24,199	1,218	7,723	2,444	12	11,397
1875	7,407	204	96	30	7,737	22,345	1,791	638	62	24,836	1,280	6,932	2,470	17	10,699
1876	7,865	181	89	2	8,137	22,489	822	372	1	23,684	1,477	7,360	3,047	..	11,884
1877	6,839	211	138	88	7,276	22,699	899	607	75	24,280	1,517	7,178	4,024	15	14,734
1878	7,820	266	161	410	8,657	20,862	1,367	1,107	1,050	24,386	1,375	8,291	4,930	139	14,735
1879	9,326	522	459	863	11,170	22,590	1,956	1,661	1,145	27,352	1,365	9,910	5,677	150	17,102
1880	5,755	63	367	622	6,807	20,770	1,397	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1881	4,739	244	303	340	5,626	23,758	1,893	2,494	370	28,515	1,442	6,961	5,415	133	13,951
1882	3,581	162	227	131	4,101	22,011	1,455	1,768	697	25,931	1,500	7,786	5,030	314	14,636
1883	3,289	168	225	42	3,724	24,187	1,566	1,694	650	28,097	1,297	6,749	4,919	544	13,509
1884	3,006	114	180	8	3,308	25,128	1,340	1,034	29	27,531	1,388	6,887	3,353	91	11,719
1885	2,343	123	155	1	2,622	23,096	943	1,258	11	25,308	1,383	5,616	4,242	33	11,274
1886	2,737	127	130	65	3,059	21,854	998	1,628	113	24,593	2,125	7,424	3,421	259	13,229
1887	2,354	109	166	15	2,644	19,293	264	118	26	19,701	4,317	7,842	4,735	205	17,099
1888	1,681	147	158	..	1,986	17,068	387	130	6	17,591	3,932	9,238	5,053	48	18,271
1889	1,599	132	171	4	1,906	14,989	447	107	10	15,553	3,045	7,919	5,522	59	16,545
1890	1,658	174	191	1	2,024	15,505	446	129	..	16,080	3,200	8,522	5,682	16	17,420
1891	1,711	147	208	18	2,084	15,570	449	129	19	16,167	3,337	7,806	6,510	35	17,688
1892	1,749	144	172	20	2,085	15,432	422	91	73	16,018	3,514	6,425	5,815	149	15,903
1893	1,769	171	166	10	2,116	15,209	486	56	9	15,760	4,392	7,010	4,710	17	16,129
1894	1,663	128	149	5	1,945	16,096	474	10	..	16,580	5,215	7,178	3,802	3	16,198
1895	1,464	117	142	12	1,735	14,633	394	16	3	15,046	5,011	5,494	3,511	9	14,025
1896	1,206	145	183	9	1,543	13,263	434	..	7	13,704	4,308	6,484	3,581	20	14,393
1897	930	667	310	12	1,919	10,807	494	6	1	11,308	3,272	6,799	3,983	17	14,071
1898	1,035	791	429	13	2,268	10,356	504	61	3	10,924	2,844	5,832	4,785	17	13,478
1899	3,219	409	360	26	4,014	13,572	399	109	2	14,082	4,367	6,512	5,028	16	15,923
1900	1,142	200	307	1	1,650	11,835	424	108	1	12,368	3,290	5,346	4,536	..	13,172
1901	933	104	361	..	1,398	11,019	471	147	..	11,637	3,232	5,981	4,645	..	13,858
1902	543	129	400	4	1,076	8,575	643	169	43	9,430	2,513	7,253	5,076	107	14,949
1903	362	110	394	3	869	10,765	721	133	30	11,649	3,122	8,639	5,654	78	17,493
1904	267	181	318	..	766	11,144	621	79	..	11,844	3,117	7,069	4,969	48	15,203
1905	193	356	381	..	930	7,874	811	58	..	8,743	2,059	7,606	5,129	17	14,811
1906	231	432	568	..	1,221	7,222	1,074	27	..	8,323	1,624	8,741	5,558	13	15,936
1907	111	365	328	2	806	9,440	902	9	..	10,351	2,017	8,401	5,298	6	15,722
1908	100	232	211	..	543	7,884	478	5	..	8,367	2,080	7,977	4,462	8	13,727
1909	229	351	579	..	1,159	6,525	280	..	..	6,805	2,396	7,598	4,879	..	14,873

	SOUTHERN PORTS					GRAND TOTAL				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1864	7,024	7,062	3,944	452	18,482	29,998	16,412	5,063	610	52,083
1865	4,155	6,243	7,231	510	18,139	27,488	17,823	9,601	1,221	56,133
1866	5,904	7,534	7,525	287	21,350	35,343	19,041	9,172	883	64,439
1867			Details not available			34,006	14,809	11,488	645	60,948
1868	4,064	5,064	5,691	971	15,790	31,234	12,315	9,179	1,187	53,915
1869	4,010	5,467	5,400	1,571	16,448	29,456	13,687	8,683	1,717	53,543
1870	3,716	5,430	5,521	1,232	15,899	34,331	14,424	8,742	1,538	59,035
1871	5,782	5,863	5,165	1,019	17,829	36,396	15,285	8,066	1,344	61,091
1872	7,216	6,396	4,061	990	18,663	38,248	15,506	6,864	1,028	61,646
1873	8,430	6,205	4,944	674	20,253	41,234	14,957	9,342	717	66,250
1874	8,111	7,673	4,551	725	21,060	41,867	17,055	7,746	800	67,468
1875	9,660	7,546	4,768	1,212	23,186	40,692	16,473	7,972	1,321	66,458
1876	10,877	7,326	4,851	1,283	24,337	42,708	15,689	8,359	1,286	68,042
1877	9,908	6,880	5,863	2,111	24,762	40,963	15,168	10,632	2,289	69,052
1878	6,583	8,431	5,957	2,743	23,714	36,640	18,355	12,155	4,342	71,492
1879	6,228	9,198	8,539	3,308	27,303	39,509	21,586	16,366	5,466	82,927
1880	5,759	9,391	9,344	3,365	27,859	33,558	17,222	17,480	5,028	73,288
1881	4,052	7,196	9,423	5,242	25,913	32,991	16,294	17,635	6,085	74,005
1882	4,192	5,047	7,852	5,155	22,246	31,284	14,450	14,877	6,297	66,908
1883	5,859	4,713	7,470	4,796	22,838	34,632	13,196	14,308	6,032	68,168
1884	6,719	7,074	8,208	4,260	26,261	36,241	15,415	12,775	4,388	68,819
1885	6,660	6,847	8,154	4,394	26,055	33,482	13,529	13,809	4,439	65,259
1886	8,408	6,374	7,330	4,808	26,920	35,124	14,923	12,509	5,245	67,801
1887	8,849	11,803	9,214	4,567	34,433	34,813	20,018	14,233	4,813	73,877
1888	10,446	19,042	10,885	4,392	44,764	33,127	28,814	16,226	4,460	82,627
1889	8,769	16,176	12,018	5,085	42,048	28,402	24,674	17,818	5,152	76,046
1890	8,535	16,293	11,282	4,982	41,092	28,898	25,435	17,284	4,999	76,616
1891	8,780	14,882	12,064	5,849	41,515	29,348	23,284	18,901	5,921	77,454
1892	8,087	11,886	9,274	7,545	36,792	28,782	18,877	15,352	7,787	70,798
1893	7,325	12,627	7,189	6,975	34,116	28,694	20,295	12,121	7,011	68,121
1894	6,715	11,988	5,248	4,459	28,410	29,689	19,768	9,209	4,467	63,133
1895	5,552	8,657	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,315
1896	4,262	9,683	2,800	2,599	19,344	23,039	16,746	6,564	2,635	48,984
1897	4,688	10,681	3,875	2,828	22,020	19,647	18,641	8,174	2,856	49,318
1898	4,699	11,385	5,178	1,818	23,080	18,934	18,512	10,453	1,851	49,750
1899	7,281	11,416	5,506	938	25,141	28,439	18,736	11,003	982	59,160
1900	6,681	9,894	5,023	489	22,087	22,948	15,864	9,974	491	49,277
1901	6,616	10,902	4,631	436	22,585	21,800	17,458	9,784	436	49,478
1902	6,127	12,253	4,803	2,112	25,295	17,758	20,278	10,448	2,266	50,750
1903	7,380	12,642	4,589	3,803	28,414	21,629	22,112	10,770	3,914	58,425
1904	7,570	12,076	4,246	3,045	26,937	22,098	19,947	9,612	3,093	54,750
1905	5,908	14,128	5,726	1,674	27,436	16,034	22,901	11,294	1,691	51,920
1906	5,297	15,226	7,822	759	28,604	14,374	25,473	13,475	772	54,094
1907	5,826	14,461	5,933	1,479	27,699	17,394	24,129	11,568	1,487	54,578
1908	5,627	12,716	6,137	1,286	25 766	15,691	20,603	10,815	1,294	43,403
1909	5,010	13,851	6,067	1,130	26,058	14,160	22,080	11,525	1,130	48,895

NOTE (1).—All opium imported into China reaches it through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium

(2) The figures under the head "Sorts" denote Persian and Turkish opium, chiefly Persian, and boiled opium.

No. 14

IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA from 1895 to 1909

TREATY PORTS	Estimated population (a)	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
Newchwang	52,000	..	32	28	92	986	149	16	18	15	6	25	99	9	2	17
Tientsin	800,000	1,281	1,155	928	912	1,344	451	443	446	308	247	225	272	150	153	152
Chefoo	95,000	454	356	319	497	1,415	934	918	611	546	403	440	603	360	232	757
Soochow	500,000	..	..	644	767	256	146	20	1	..	..	..	..	..	..	..
Changsha	230,000	..	..	..	..	..	..	..	..	..	110	240	247	276	139	196
Kiaochow	(b)	..	..	..	..	3	..	1	..	..	..	..	10	11	17	37
TOTAL NORTHERN PORTS	1,677,000	1,735	1,543	1,919	2,268	4,014	1,659	1,398	1,076	869	766	930	1,231	806	543	1,159
Chungking	590,000	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..
Kiukiang	36,000	2,385	2,643	2,484	2,238	2,582	2,223	2,117	1,785	2,240	2,418	1,715	1,459	1,874	1,494	1,438
Chinkiang	184,000	3,324	3,424	2,960	2,953	4,340	3,960	3,857	2,997	3,508	3,462	2,351	2,498	3,302	2,894	2,609
Yochow	20,000	..	..	..	..	..	97	149	236	196	78	..	..	2	..	..
Shasi	96,000	..	..	..	..	..	..	..	24	65	67	58	55	78	43	30
Hankow	820,000	579	531	519	455	412	329	276	195	207	253	263	306	238	196	135
Wuhu	129,000	2,524	2,105	1,558	1,701	3,192	2,453	1,980	1,325	2,255	2,360	1,626	1,633	2,428	2,042	1,657
Ichang	55,000	..	..	..	..	..	..	..	..	..	..	1	2	..	..	..
Ningpo	400,000	5,164	5,001	3,787	3,567	3,380	2,559	2,357	2,025	2,207	2,209	1,814	1,419	1,458	1,323	936
Nanking	267,000	..	..	..	..	176	747	901	843	971	997	915	950	970	375	..
TOTAL YANGTZE PORTS	2,597,000	15,946	13,704	11,308	10,924	14,082	12,368	11,637	9,430	11,649	11,844	8,743	8,322	10,351	8,367	6,805
Ghanghai	651,000	14,025	14,393	14,071	13,478	15,923	13,172	13,858	14,949	17,493	15,203	14,811	15,936	15,722	13,727	14,873
TOTAL YANGTZE PORTS AND SHANGHAI	3,248,000	29,971	28,097	25,379	24,402	30,005	25,540	25,495	24,379	29,142	27,047	23,554	24,259	26,073	22,094	21,678
TOTAL OF NORTHERN AND YANGTZE PORTS	4,925,000	30,806	29,640	27,298	26,670	34,019	27,199	26,893	25,455	30,011	27,813	24,484	25,490	26,879	22,637	22,837
Wenchow	80,000	64	103	108	128	159	74	30	183	175	117	128	153	108	82	82
Foochow	624,000	3,702	3,570	3,571	3,563	3,844	2,929	2,702	3,417	4,419	3,851	3,301	3,362	3,194	2,869	2,558
Formosa (c)	..	(d) 1,729	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Amoy	114,000	2,427	3,818	4,306	3,790	2,985	2,458	2,556	3,485	3,919	3,422	3,299	3,645	3,870	3,257	3,807
Swatow	63,000	4,119	3,742	4,228	5,051	5,599	5,247	4,838	4,921	5,892	4,865	4,129	4,381	4,304	4,233	4,257
Canton	900,000	5,999	5,330	5,558	5,879	6,911	6,915	8,014	8,499	9,462	9,453	10,209	11,145	10,404	10,059	7,559
Kowloon	(b)	530	415	471	386	515	458	686	906	727	629	917	1,017	1,040	953	765
Kiungchow	42,000	691	365	545	640	790	532	382	422	189	450	1,075	1,038	1,133	846	882
Lappa	(b)	1,501	1,864	2,121	2,529	2,239	1,592	1,410	1,406	1,089	1,276	1,782	1,650	1,406	1,282	1,019
Pakhoi	20,000	147	137	134	122	141	94	113	132	123	133	176	193	269	279	255
Hangchow	350,000	..	..	978	992	1,957	1,797	1,852	1,870	2,227	2,487	2,099	1,603	1,674	1,199	1,034
Samshui	6,000	..	..	..	..	1	..	2	52	192	245	298	379	289	383	2,519
Wuchow	59,000	..	..	..	..	..	..	..	..	..	9	22	33	23	29	48
Kongmoon	62,000	..	..	..	..	..	..	..	..	..	..	..	..	..	295	1,243
TOTAL OF SOUTHERN PORTS	2,325,000	20,509	19,344	22,020	23,030	25,141	22,087	22,585	25,295	28,414	26,937	27,436	28,604	27,714	25,766	26,058
GRAND TOTAL	(e) 7,250,000	51,315	48,984	49,318	49,750	59,160	49,277	49,478	50,750	58,425	54,750	51,923	54,094	54,593	48,403	48,895

(a) Compiled from the China Imperial Maritime Customs Returns of Trade and Trade Reports for the year 1909 (page 40)
(b) No information
(c) The total population is estimated at 7,420,000 or 170,000 more, namely, 40,000 at Nanning, 21,000 at Antung, 13,000 at Lungchow, 10,000 at Tengyueh, 15,000 at Szemao, 20,000 at Mengtsz, 8,000 at Santuao, 5,000 at Chinwangtao, 3,000 at Tatungkow, and 35,000 at Tsingtau
(d) Represents Tamsui and Tainan
(e) Ceded to Japan in 1896, from which year the imports of opium into Formosa were as shown in the note at foot of table No. 15.

No. 15

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1895 to 1909

PORTS AND DESCRIPTIONS	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
NORTHERN PORTS—															
Newchwang—															
Malwa	..	14	11	72	946	135	4	..	1	..	8	29	2	..	19
Patna	..	17	17	20	37	14	12	18	14	1	16	63	7	2	7
Benares	..	..	..	..	1	..	..	..	..	5	1	7	..	..	..
Sorts	..	1	..	..	2	..	..	..	..	..	..	..	..	..	..
Tientsin—															
Malwa	1,166	1,031	810	777	1,196	386	390	349	226	174	127	153	77	83	93
Patna	103	112	106	122	124	64	52	97	79	73	97	114	71	70	59
Benares	..	4	..	..	..	..	1	..	..	..	1	5	..	..	..
Sorts	12	8	12	13	24	1	..	..	3	..	..	..	2	..	..
Chefoo—															
Malwa	298	161	104	185	1,075	621	538	104	135	85	53	46	31	17	120
Patna	14	16	17	26	23	18	20	13	17	10	13	12	6	5	66
Benares	142	179	198	236	317	295	360	400	394	308	374	545	323	210	571
Sorts	..	..	..	..	..	..	..	4	..	..	..	..	..	..	..
Soochow—															
Malwa	..	..	5	1	..	..	..	..	..	..	..	..	..	..	..
Patna	..	..	527	623	224	104	20	1	..	..	..	..	..	..	..
Benares	..	..	112	143	42	12	..	..	..	..	..	..	..	..	..
Changsha—															
Malwa	..	..	..	..	..	..	..	..	..	8	5	2	1	..	2
Patna	..	..	..	..	..	..	..	..	..	97	230	234	270	138	194
Benares	..	..	..	..	..	..	..	..	..	5	5	11	5	1	..
Kiukiang—															
Malwa	..	..	..	..	2	..	1	..	..	..	..	1	..	..	4
Patna	..	..	..	..	1	..	..	..	..	..	..	9	11	17	25
Benares	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8
YANGTZE PORTS—															
Chungking—															
Patna	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..
Kinkiang—															
Malwa	2,871	2,630	2,464	2,216	2,565	2,215	2,106	1,732	2,211	2,395	1,686	1,435	1,837	1,470	1,362
Patna	13	12	10	22	16	8	11	47	29	23	29	24	37	24	76
Benares	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..
Sorts	1	1	..	..	1	..	..	6	..	..	..	..	..	..	..
Chinkiang—															
Malwa	3,854	3,371	2,900	2,882	4,276	3,925	3,828	2,962	3,471	3,431	2,313	2,452	3,264	2,853	2,591
Patna	40	53	56	52	44	34	34	84	37	31	37	46	38	41	18
Benares	..	..	4	19	20	1	..	..	..	..	1	..	..	..	..
Sorts	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..
Yochow—															
Malwa	..	..	..	..	..	14	14	26	24	7	..	..	..	..	..
Patna	..	..	..	..	..	81	128	209	172	71	..	..	2	..	..
Benares	..	..	..	..	..	2	7	1	..	..	..	..	..	..	..
Shasi—															
Malwa	..	..	..	..	..	..	..	10	31	26	21	17	27	11	8
Patna	..	..	..	..	..	..	..	14	34	41	37	38	51	32	22
Hankow—															
Malwa	352	271	233	180	173	165	148	104	113	133	113	88	85	67	26
Patna	226	259	284	284	225	155	127	89	94	120	149	213	151	129	109
Benares	..	..	1	1	14	8	1	2	..	..	1	5	2	..	..
Sorts	1	1	1	..	..	1	..	..	..	..	..	..	..	..	..
Wuhu—															
Malwa	2,519	2,103	1,551	1,697	3,188	2,452	1,978	1,323	2,254	2,360	1,625	1,621	2,412	2,026	1,649
Patna	5	2	7	4	4	1	2	2	1	..	1	12	16	16	8
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ichang—															
Patna	..	..	..	..	..	..	..	..	..	..	1	2	..	..	..
Ningpo—															
Malwa	5,037	4,883	3,659	3,381	3,228	2,445	2,244	1,882	2,107	2,165	1,727	1,350	1,385	1,274	889
Patna	110	108	128	142	95	91	89	85	35	20	41	47	66	44	47
Benares	16	..	..	41	56	23	24	22	35	24	46	22	7	5	..
Sorts	1	5	..	3	1	..	..	36	30	..	..	..	..	..	..
Nanking—															
Malwa	..	..	..	..	142	619	706	536	554	627	389	259	430	188	..
Patna	..	..	..	..	15	54	80	163	319	315	516	691	540	192	..
Benares	..	..	..	..	19	74	115	144	98	55	10	..	..	..	..
Shanghai—															
Malwa	5,011	4,808	3,272	2,844	4,367	3,290	3,232	2,513	3,122	3,117	2,059	1,624	2,017	2,080	2,396
Patna	5,494	6,484	6,799	5,832	6,512	5,346	5,981	7,253	8,639	7,069	7,606	8,741	8,401	7,177	7,598
Benares	3,511	3,581	3,983	4,785	5,028	4,536	4,645	5,076	5,654	4,969	5,129	5,558	5,293	4,462	4,879
Sorts	9	20	17	17	16	..	..	107	78	48	17	13	6	8	..

No. 15—*continued*

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1895 to 1909—continued

PORTS AND DESCRIPTIONS	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
SOUTHERN PORTS—															
Wenchow—															
Malwa	5	5	..	1	8	3	2	22	12	1	1	..	..	..	..
Patna	59	98	108	126	148	71	28	140	160	114	119	152	108	82	82
Benares	..	..	..	1	3	..	..	..	..	2	8	1	..	..	..
Sorts	..	..	..	..	..	..	..	21	5	..	..	..	..	..	..
Foochow—															
Malwa	2,080	1,653	1,264	1,179	1,624	1,324	1,217	1,067	1,518	1,442	1,081	1,025	1,062	1,085	909
Patna	1,239	1,301	1,492	1,367	1,206	859	893	885	858	686	858	1,222	829	559	522
Benares	166	127	203	425	458	358	324	345	421	352	441	617	425	316	272
Sorts	217	489	612	592	556	388	358	1,120	1,622	1,371	921	498	878	909	655
Formosa*—															
Malwa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Benares	112	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sorts	1,617	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Amoy—															
Malwa	99	75	63	60	81	81	94	73	41	45	45	24	18	24	17
Patna	11	289	39	5	59	12	97	46	90	22	..	..	273	85	241
Benares	1,955	1,588	2,223	2,660	2,506	2,279	2,300	2,590	2,338	2,030	2,558	3,425	3,039	2,790	3,285
Sorts	362	1,966	1,981	1,665	339	86	65	776	1,450	1,325	696	196	540	358	264
Swatow—															
Malwa	2,027	1,474	1,360	1,583	2,389	2,455	2,198	2,010	2,478	2,352	1,672	1,518	1,832	2,093	2,009
Patna	1,539	1,757	2,012	2,399	2,230	1,901	1,375	2,038	2,094	1,571	1,569	1,806	1,630	1,328	1,508
Benares	525	402	652	935	948	880	758	712	689	647	855	1,036	829	865	770
Sorts	28	109	204	134	82	21	7	161	631	295	33	21	13	7	..
Canton—															
Malwa	1,088	828	775	730	926	769	851	739	762	926	755	832	897	815	497
Patna	3,853	3,836	4,037	4,157	4,617	4,804	6,056	6,644	7,488	7,325	7,842	8,486	8,123	7,498	5,904
Benares	1,101	658	736	989	1,366	1,341	1,102	1,108	1,182	1,157	1,590	1,795	1,336	1,735	1,147
Sorts	7	8	10	3	2	1	5	8	80	45	22	32	48	11	11
Kowloon—															
Malwa	275	216	249	206	339	289	482	389	383	373	358	423	482	486	445
Patna	219	192	213	171	167	162	244	513	341	254	557	549	536	428	287
Benares	36	2	1	4	9	7	10	2	..	..	1	45	22	39	33
Sorts	..	5	8	5	..	..	..	4	3	2	1	..	..	..	..
Kiungchow—															
Malwa	28	7	1	..	..	..	..	..	..	..	..	..	..	..	..
Patna	256	358	534	598	633	447	333	401	187	445	953	918	1,053	742	804
Benares	7	..	10	42	102	85	49	21	2	5	122	125	80	104	78
Lappa—															
Malwa	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	1,471	1,838	2,110	2,510	2,219	1,587	1,409	1,397	1,088	1,276	1,782	1,646	1,405	1,246	959
Benares	8	..	..	..	11	2	..	..	..	..	..	..	1	35	60
Sorts	22	22	11	19	9	3	1	9	1	..	1	4	..	1	..
Pakhoi—															
Malwa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	10	64	94	18	39	24	27	115	117	104	111	82	217	140	187
Benares	137	73	40	104	102	70	86	17	6	29	65	103	52	139	68
Sorts	..	..	..	..	..	..	..	..	..	..	..	8	..	..	..
Hangchow—															
Malwa	..	..	926	940	1,914	1,760	1,822	1,827	2,185	2,431	1,996	1,473	1,534	1,124	974
Patna	..	..	42	34	42	36	28	30	30	26	42	41	31	23	18
Benares	..	..	10	18	1	1	2	..	..	23	61	89	108	52	42
Sorts	..	..	..	..	..	..	..	13	12	7	..	..	..	..	..
Samshui—															
Malwa	..	..	..	..	..	..	..	..	1	..	..	2	..	..	159
Patna	..	..	..	..	1	..	2	44	189	245	273	300	249	261	2,063
Benares	..	..	..	..	..	..	..	8	1	..	25	77	40	122	297
Sorts	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..
Wuchow—															
Patna	..	..	..	..	..	..	..	..	..	8	22	24	22	28	45
Benares	..	..	..	..	..	..	..	..	..	1	..	9	1	..	3
Kongmoon—															
Patna	..	..	..	..	..	..	..	..	..	..	..	..	..	295	1,231
Benares	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12

* Represents Tamsui and Tainan; in 1896 it was ceded to Japan. The imports of opium (in piculs) into Formosa from 1896 were as follows:—

	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
Patna	..	..	..	..	..	..	200	200	..	..	..	222	1,604	1,062
Benares	66	342	628	10	470	509	600	602	1,240	880	1,700	1,369		
Sorts	1,047	2,008	2,340	3,689	3,280	2,226	1,495	690	1,577	1,167	1,596	1,089	1,561	1,580
TOTAL	1,113	2,350	2,968	3,699	3,750	2,735	2,295	1,492	2,817	2,047	3,296	2,680	2,565	2,642

No. 16

IMPORTS of OPIUM into the STRAITS SETTLEMENTS, and EXPORTS therefrom in each year from 1895 to 1909

[*In chests*]

		1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
	IMPORTS— FROM—															
Patna	Calcutta	1,131	525	645	740	354	750	780	1,002	1,567	207	30	65	255	50	795
	Hongkong	..	..	..	1	..	..	160	175	34	..	..	..	..	..	..
	Sourabaya	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rangoon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Benares	Calcutta	10,852	12,477	12,081	12,729	14,140	15,469	14,405	13,714	12,881	12,029	12,656	12,365	13,193	11,409	9,681
	Hongkong and China	212	59	..	1	..	10	37	49	2	10	22	84	..	10	..
	Labuan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rangoon	..	..	..	525	..	..	..	..	..	..	..	..	..	..	..
	Netherlands India	..	..	..	..	..	..	..	..	..	..	..	35	1	4	..
	Other places	2	26	..	..	..	..	..	..	..	..	..	..	..	..	..
Malwa	Hongkong and China	..	..	..	..	..	..	..	..	..	15	..	..	..	..	..
	Bombay	..	..	..	..	..	..	..	..	36	54	..	..	..	60	..
	Netherlands India	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..
TOTAL INDIAN	....	12,226	13,087	12,726	13,996	14,494	16,229	15,382	14,940	14,521	12,315	12,708	12,549	13,449	11,533	10,476
Persian	....	90	173	64	221	541	1,145	1,240	923	2,314	530	248	76	234	51	80
Turkish	....	3	87	1	17	25	20	9	25	8	15	9	4	11	7	13
Chinese	....	..	..	28	4	..	..	..	..	..	..	..	..	..	..	..
	TOTAL IMPORTS	12,319	13,347	12,819	14,238	15,060	17,394	16,631	15,888	16,843	12,860	12,965	12,629	13,694	11,591	10,569
	Total imports of Indian opium from—															
	Calcutta	*11,983*	*13,002*	*12,726*	*13,469*	*14,494*	*16,219*	*15,185*	*14,716*	*14,448*	*12,236*	*12,686*	*12,430*	*13,448*	*11,459*	*10,476*
	Hongkong	*212*	*59*	..	*2*	..	*31*	*197*	*224*	*36*	*25*	*22*	*84*	..	*10*	..
	EXPORTS— TO—															
Patna	Hongkong and China	661	288	201	841	360	758	296	536	939	219	30	65	45	..	45
	Netherlands India	52	45	1	36	6	..	11	20	87	..	..	..	..	..	4
	Philippines	..	..	22	..	..	..	..	..	..	..	..	..	..	..	..
	Sarawak	86	42	..	..	..	..	12	..	..	..	..	..	..	..	..
	Siam	..	8	..	..	..	..	..	..	2	..	..	..	..	..	..
	Labuan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Federated Malay States	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20
	Other places	..	19	..	..	..	..	5	10	37	..	..	..	..	..	32
Benares	Hongkong and Chinese ports	853	1,180	2,875	3,233	3,350	2,928	3,527	2,764	2,097	1,476	1,831	1,590	750	1,936	2,397
	Netherlands India	2,483	2,400	2,045	1,828	2,105	1,909	1,915	2,020	2,118	2,021	2,203	2,492	2,084	1,440	1,213
	Sumatra	481	660	222	258	204	273	587	430	359	55	..	..	..	..	..
	Siam	1,447½	1,754	1,472	1,851	1,649	2,026	1,707	1,845	1,962	2,141	940	753	1,733	1,616	1,813
	Labuan	30	41	26	30	28	36	22	16	30	26	27	65	66	57	33
	Sarawak	22	77	98	103	111	110	137	157	148	160	135	195	170	120	101
	Philippines	57	58	41	29	41	76	96	30	35	28	20	43	11	..	..
	French Indo-China Colony	..	..	..	..	..	..	..	..	..	..	..	..	..	..	150
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mauritius	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..
	Manila	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Federated Malay States	..	..	..	..	..	..	..	..	..	..	1,102	1,406	1,300	1,180	1,224
	Selangore	258	168	261	428	442	212	173	151	175	77	..	..	..	..	..
	Natunas Islands and other places	78	36	222	113	137	134	362	85	78	67	67	69	99	98	65
Malwa	Hongkong and China	..	..	..	..	..	..	..	..	36	..	..	..	..	5	..
	Netherlands India	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..
TOTAL INDIAN	....	6,532½	6,776	7,486	8,750	8,433	8,462	8,850	8,066	8,104	6,270	6,355	6,678	6,258	6,452	7,106
Persian	....	18	51	32	78	96	199	304	330	741	296	215	88	145	120	93
Turkish	....	..	35	4	2	14	19	11	11	13	15	9	4	11	7	13
Chinese	....	..	15	32	10	..	..	..	..	..	..	..	..	..	..	..
	TOTAL EXPORTS	6,550½	6,877	7,554	8,840	8,543	8,680	9,165	8,407	8,858	6,581	6,579	6,770	6,414	6,579	7,212
	Total exports of Indian opium to Hongkong and Chinese ports	*1,514*	*1,463*	*3,076*	*4,074*	*3,710*	*3,636*	*3,823*	*3,300*	*2,036*	*1,695*	*1,861*	*1,655*	*795*	*1,941*	*2,442*

No. 17

NUMBER of CHESTS of INDIAN OPIUM imported into SIAM from 1869 to 1909

1869	402	1883	704	1897	720
1870	316	1884	669	1898	1,528
1871	652	1885	771	1899	1,304
1872	653	1886	664	1900	1,567
1873	580	1887	968	1901	1,472
1874	693	1888	993	1902	1,781
1875	657	1889	1,035	1903	1,875
1876	788	1890	1,440	1904	2,389
1877	649	1891	1,200	1905	1,506
1878	675	1892	500	1906	641
1879	822	1893	791	1907	1,385
1880	798	1894	1,125	1908	1,383
1881	785	1895	1,001	1909	1,550
1882	831	1896	1,327		

Note.—There is much smuggling, and a somewhat smaller quantity than is actually imported is entered in this statement. All the opium imported into Siam is believed to be Benares opium, brought chiefly from Singapore.

SALT

[TABLES 1 TO 21, PAGES 64 TO 81]

(*Compiled from figures specially supplied by the Governments of Bengal, Eastern Bengal and Assam, Bombay, Madras, Burma, and the Commissioner of Northern India Salt Revenue and published in their respective reports on the administration of the Salt Revenue*)

N.B.—Statistics relating to the production of salt in the Gwalior State which have hitherto been incorporated in this section have been excluded this year in accordance with the decision of the Government of India that the volumes constituting the *Statistics of British India* should be restricted to a presentation of statistics relating to British India only.

Production

The total quantity of salt produced in India in 1909 was about 32 millions of maunds (1,187,878 tons). This quantity was supplemented by nearly 14 millions of maunds (506,275 tons) of imported salt, the total quantity produced and imported amounting to about 46 millions of maunds (1,694,153 tons). From two-thirds to three-fourths of the quantity annually consumed is produced in India. Importation is practically limited to salt landed in Bengal and Burma from England, Germany, other countries in Europe, Aden, Muscat, Jeddah, and some Egyptian ports on the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity (maunds) produced in each of the last three years, are :

	1907	1908	1909
Burma : on the coast from sea-water and in Upper Burma from brine wells	805,089	834,108	706,171
Bengal : educed in the process of refining saltpetre	710	1,311	919
Northern India :			
Sambhar lake	4,270,980	5,234,333	6,168,734
Panjab mines and Kohat	3,237,021	2,989,590	3,889,003
Rajputana sources other than Sambhar	973,937	856,767	866,078
Mandi, Sultanpur, and the saltpetre refineries	247,853	220,892	199,441
	8,729,791	9,301,582	11,123,256
Sind : Moach (near Karachi), Saran, and Dilyar deposits	357,821	444,007	471,525
Bombay : on the coast and in the Runn of Kutch	10,492,489	12,385,759	11,607,069
Madras : on the east coast	9,616,725	11,844,846	8,427,467
TOTAL	30,002,625	34,811,613	32,336,407

For some years previous to 1901, and again in 1902 and 1904, the quantity of salt manufactured by Government was less than the quantity produced by private manufacturers. In 1901 and 1903 the quantity manufactured by Government exceeded the quantity manufactured privately. In 1905 the quantities were almost equal. In 1906 and 1907 the quantity of private salt exceeded the quantity manufactured by Government by over one million maunds and in 1908 by nearly two million maunds. In 1909 the quantity of Government salt exceeded the quantity of private salt by 851,461 maunds.

Sea salt on the coast of Burma is produced by artificial heat ; on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Panjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi. More than half of the whole production is represented by sea salt evaporated on the coasts of Bombay and Madras.

Consumption and Revenue

The figures below indicate the progress in consumption in the last twenty-two years :

	Average annual quantity	Average annual duty
	Maunds	₹
1888-89 to 1892-93	33,431,896	8,02,69,704
1893-94 to 1897-98	34,210,675	8,25,80,982
1898-99 to 1902-03	35,678,602	8,67,59,679
1903-04 to 1907-08	39,597,341	6,15,89,957
1908-09	43,017,024	4,32,64,162
1909-10	43,238,237	4,34,85,142

Administration

The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration will be found in the 13th issue of the volume of Financial and Commercial Statistics.

Burma

Lower Burma.—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In seven of these

SALT—*continued*

a system of direct taxation is in force. In the other three, instead of ascertaining the quantity of salt actually produced, the productive capacity of the vessels employed is estimated, and a charge made on each which is supposed to be about equivalent to the duty on imported salt from time to time. The present rate of import duty is one rupee per maund.

In January 1902 the system of direct taxation on output was introduced into the Hanthawaddy and Bassein Districts, the rate of duty being fixed at eight annas a maund. The system was extended to the Myaungmya District in 1903, to the Mergui and Tavoy Districts in 1904, from the 1st January 1905 to the Amherst District, and from the 1st January 1906 to the Kyaukpyu District.

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, *viz.*, R1 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

Bengal (including Eastern Bengal and Assam)

From the creation of the salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue for the most part separate from, and independent of, the agency controlling the manufacture and sale of salt.

In Orissa the administration of the Salt Department was made over from the Commissioner of Salt Revenue, Madras, to the Commissioner of Excise under the Government of Bengal from October 1897. Advantage was taken of the transfer to create a combined preventive establishment for the whole of Bengal littoral, and the Indian Salt Act, XII of 1882, was extended from the 9th April 1898 to the districts of the 24-Parganas, Midnapur, Khulna, Backerganj, and Chittagong, Bengal Act VII of 1864 also remaining in force in them. In March 1901 the Act was extended to the Districts of Howrah and Noakhali. A proposal for the reorganisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February 1905, preventive operations were started in Chittagong in October 1900 and in Noakhali in October 1905 tentatively for three years. They were also inaugurated on an independent footing in Howrah where they had been carried on tentatively since January 1902, by a small party under the Inspector of the Tamluk (Terapakia) Circle in the District of Midnapur. There is no preventive establishment for the District of Backerganj. No salt is produced or manufactured in other districts of Eastern Bengal and Assam. Salt educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs is subject to a duty of R1 a maund since the 20th March 1907. The salt preventive establishments in Chittagong and Noakhali were under the control of the Commissioner of Excise and Salt, Bengal, till the 31st March 1910, when they were made over to the Government of Eastern Bengal and Assam.

The following are the descriptions of salt now commonly imported :

Manufactured by solar evaporation : from Bombay, Madras, Ceylon, Jeddah, Muscat, Egyptian Red Sea ports, Aden, and Spain ;

Manufactured by boiling : from Liverpool and Hamburg ;

Rock salt : from Muscat.

The rate of duty per maund on salt in Bengal has decreased from R3-4 in 1844 to R1 in 1907.

Northern India

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the local Governments and Administrations within whose jurisdictions the customs organisation worked, but now immediately under the Government of India.

The salt works at Sultanpur in the Delhi Division are worked under the supervision of the Northern India Salt Revenue Department, which has also the charge of the mines in the Salt Range in the Panjab, and of a force designated the Internal Branch maintained in Oudh, the Province of Agra, the Panjab, Rajputana, and Bihar, for the supervision of the saltpetre trade, the levy of duty on salt educed from saltpetre, and the control of the manufacture of other saline substances, such as sulphate of soda and carbonate of soda.

The general rates of duty on Rajputana salt have varied between R3 in 1877 and R1 in 1907.

Salt excavated in the Sind Saugor Doab and the Kalabagh mines is subject to a duty of R1 per maund since the 20th March 1907, as also salt from the Kohat mines.

Salt educed in the process of manufacturing saltpetre has always been subject to the ordinary duty.

Sind

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed.

SALT—*concluded*

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the Districts of Thar and Parkar and Hyderabad.

Bombay

Salt is produced in Bombay for local consumption and for export by land to Central India, Rajputana, the Central Provinces, the United Provinces, and the Nizam's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements exports, both by land and sea, pay full excise duty in Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund only to cover cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Gujarat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Gujarat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and manufacture was concentrated at two places—Kharaghora on the borders of the Runn, and Dharásna on the sea coast of the Surat District. At Kharaghora salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharásna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghora to certain Native States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Bombay Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at 7 annas a maund were established at all important fishing centres along the coast; there were 30 yards in 1909-10.

Madras

There are two systems of salt manufacture in the Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government, and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possessions in India, and in consideration receives payments annually aggregating ₹4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras indent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being ₹1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost *plus* cost of transport from the factory) were established at all important fishing centres along the coast; there were 133 such yards in 1909-10.

SALT

No. 1

INDIA.—*QUANTITY and VALUE (excluding duty) of*

PROVINCE	QUANTITY (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1905	1906	1907	1908	1909	1905	1906
Burma	..	..	..	..	..	629,699	812,497
Bengal (*a*)	..	..	..	..	..	80	(*b*) 1,649
Northern India—							
Panjab Mines	2,560,458	3,212,648	2,768,411	2,552,715	3,456,852	..	..
Kohat ,,	..	..	..	..	..	405,516	365,719
Mandi ,,	..	..	..	..	..	97,204	98,236
Sambhar Source	5,439,202	3,833,912	4,270,980	5,234,333	6,168,734	..	..
Didwana ,,	308,177	302,206	326,364	296,510	264,773	..	..
Pachbadra ,,	351,675	560,872	647,573	560,257	601,305	..	..
Sultanpur Works	..	..	..	..	..	103,198	63,771
Saltpetre Refineries	..	..	..	..	..	49,657	71,114
TOTAL, N. INDIA	8,659,512	7,909,638	8,013,328	8,643,815	10,491,664	655,575	598,840
Sind	388,333	320,607	357,821	444,005	471,525	..	..
Bombay	2,829,199	2,671,201	2,590,616	3,002,726	3,009,298	8,742,598	7,959,955
Madras	4,291,333	4,245,889	3,305,862	4,430,288	2,621,447	6,288,385	6,989,095
GRAND TOTAL	16,168,377	15,147,335	14,267,627	16,520,836	16,593,934	16,316,337	16,362,036

	VALUE (in						
Burma	..	..	..	..	..	9,63,989	13,95,572
Bengal	..	..	..	..	..	20	257
Northern India—							
Panjab Mines	1,53,852	1,93,261	1,65,618	1,52,179	2,08,553	..	..
Kohat ,,	..	..	..	..	..	21,121	17,467
Mandi ,,	..	..	..	..	..	63,790	64,467
Sambhar Source	13,59,800	9,58,478	10,67,745	13,08,583	15,42,183	..	..
Didwana ,,	14,446	14,166	15,298	13,899	13,307	..	..
Pachbadra ,,	32,970	52,582	60,710	52,524	56,372	..	..
Sultanpur Works	..	..	..	..	..	28,487	16,939
Saltpetre Refineries	..	..	..	..	..	25,346	34,816
TOTAL, N. INDIA	15,61,068	12,18,487	13,09,371	15,27,185	18,20,415	1,38,744	1,33,689
Sind	36,752	34,712	38,691	48,160	51,078	..	..
Bombay	3,93,424	3,70,689	3,59,848	4,16,708	4,62,847	10,14,428	9,36,768
Madras	8,34,624	7,89,387	6,14,812	8,26,845	4,90,370	13,30,672	13,50,547
GRAND TOTAL	28,25,868	24,13,275	23,22,722	28,18,898	28,24,710	34,47,853	38,16,833

(*a*) Educed in the process of refining saltpetre.

(*b*) The salt educed in 1906 was not sold but destroyed

SALT PRODUCED, in each year from 1905 to 1909

maunds of 82⅔lb)

WISE THAN BY GOVERNMENT			TOTAL					PROVINCE
1907	1908	1909	1905	1906	1907	1908	1909	
805,089	834,108	706,171	629,699	812,497	805,089	834,108	706,171	Burma
(b) 710	(c) 1,311	(d)919	80	1,649	710	1,311	919	Bengal (a)
								Northern India—
..	..	..	2,560,458	3,212,648	2,768,411	2,552,715	3,456,852	Panjab Mines
468,610	436,875	432,151	405,516	365,719	468,610	436,875	432,151	Kohat ,,
111,133	107,643	104,984	97,204	98,236	111,133	107,643	104,984	Mandi ,,
..	..	..	5,439,202	3,833,912	4,270,980	5,234,333	6,168,734	Sambhar Source
..	..	..	308,177	302,206	326,364	296,510	264,773	Didwana ,,
..	..	..	351,675	560,872	647,573	560,257	601,305	Pachbadra ,,
68,942	47,182	28,411	103,198	63,771	68,942	47,182	28,411	Sultanpur Works
67,778	66,067	66,046	49,657	71,114	67,778	66,067	66,046	Saltpetre Refineries
716,463	657,767	631,592	9,345,087	8,508,478	8,729,791	9,301,582	11,123,256	TOTAL, N. INDIA
..	..	..	388,333	320,607	357,821	444,007	471,525	Sind
7,991,873	9,383,033	8,597,771	11,571,797	10,631,156	10,492,489	12,385,759	11,607,069	Bombay
6,310,863	7,414,558	5,806,020	10,579,718	11,234,984	9,616,725	11,844,846	8,427,467	Madras
15,734,998	18,290,777	15,742,473	32,484,714	31,509,371	30,002,625	34,811,613	32,336,407	GRAND TOTAL

rupees)

13,89,754	14,78,065	12,35,308	9,63,989	13,95,672	13,89,754	14,78,065	12,35,308	Burma
76	131	74	20	257	76	131	74	Bengal
								Northern India—
..	..	..	1,53,852	1,93,261	1,65,618	1,52,179	2,08,553	Panjab Mines
21,966	20,479	20,257	21,121	17,467	21,966	20,479	20,257	Kohat ,,
72,931	70,641	68,896	63,790	64,467	72,931	70,641	68,896	Mandi ,,
..	..	..	13,59,800	9,58,478	10,67,745	13,08,583	15,42,183	Sambhar Source
..	..	..	14,446	14,166	15,298	13,899	13,307	Didwana ,,
..	..	..	32,970	52,582	60,710	52,524	56,372	Pachbadra ,,
17,235	10,812	8,582	28,487	16,939	17,235	10,812	8,582	Sultanpur Works
36,007	16,517	22,703	25,346	34,816	36,007	16,517	22,703	Saltpetre Refineries
1,48,139	1,18,449	1,20,438	16,99,812	16,52,176	14,57,510	16,45,634	19,40,853	TOTAL, N. INDIA
..	..	..	36,752	34,712	38,691	48,160	51,078	Sind
9,48,116	11,42,548	10,20,779	14,07,852	13,07,457	13,07,964	15,59,256	14,83,626	Bombay
13,22,193	15,26,740	11,56,576	21,65,296	21,39,934	19,37,005	23,53,585	16,46,946	Madras
38,08,278	42,65,933	35,33,175	62,73,721	62,30,108	61,31,000	70,84,831	63,57,885	GRAND TOTAL

(a) Educed in the process of refining saltpetre
(b) Of the quantity educed in 1907, 135 maunds were excised, 256 maunds destroyed, and 319 maunds were lying in store at the end of the year
(c) Of the quantity educed in 1908, 620 maunds were excised and 691 maunds were lying in store
(d) Of the quantity educed in 1909, 668 maunds were excised and 251 maunds were lying in store

No. 2

INDIA.—*QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND in each year from 1905-06 to 1909-10*

PROVINCE	QUANTITY (in maunds of 82⅔lb)					VALUE (in rupees)				
	1905-06	1906-07	1907-08	1908-09	1909-10	1905-06	1906-07	1907-08	1908-09	1909-10
Burma	1,329,234	1,550,338	1,701,105	1,642,809	1,740,569	8,34,742	10,33,454	10,93,206	11,55,543	9,83,298
Eastern Bengal and Assam .	683,558	604,269	1,200,065	963,523	809,542	3,42,989	2,67,395	6,10,814	4,95,145	4,16,202
Bengal	10,618,991	10,560,151	12,412,587	3,629,301	10,781,443	53,30,465	52,82,440	62,80,753	67,25,477	52,27,875
Northern India . . .	42,498	32,737	32,108	24,703	26,707	1,68,305	1,29,727	1,26,508	97,280	1,03,962
Sind	1,933	2,090	2,303	2,464	2,232	7,040	8,191	8,700	9,530	2,232
Bombay	304,427	339,531	387,811	375,873	418,027	6,61,476	7,30,420	6,44,158	6,29,765	6,95,881
Madras	2,799	3,566	2,261	3,308	3,306	10,356	13,185	9,367	14,092	12,133
TOTAL .	12,983,440	13,095,682	15,738,240	16,641,981	13,781,826	73,55,373	74,64,812	87,73,506	91,26,832	74,41,583

No. 2—A

INDIA.—*TOTAL QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED and PRODUCED, in each year from 1890-91 to 1909-10*

IMPORTS		PRODUCTION		TOTAL IMPORTED AND PRODUCED
1890-91	10,790,319	1890	28,635,951	39,426,270
1891-92	10,267,720	1891	26,669,020	36,936,740
1892-93	10,070,191	1892	23,243,970	33,314,161
1893-94	11,531,129	1893	21,580,287	33,111,416
1894-95	14,169,173	1894	33,781,711	47,950,884
1895-96	11,443,572	1895	30,846,598	42,290,170
1896-97	9,249,144	1896	26,671,095	35,920,239
1897-98	13,583,620	1897	23,855,114	37,438,734
1898-99	11,513,732	1898	26,832,821	38,346,556
1899-1900	11,600,518	1899	25,053,135	36,653,653
1900-01	9,810,587	1900	27,353,593	37,164,180
1901-02	14,346,947	1901	29,986,329	44,333,276
1902-03	11,835,449	1902	28,303,272	40,138,721
1903-04	12,415,579	1903	22,387,648	34,803,227
1904-05	13,589,024	1904	30,071,773	43,660,797
1905-06	12,983,440	1905	32,484,714	45,468,154
1906-07	13,095,682	1906	31,509,371	44,605,053
1907-08	15,738,240	1907	30,002,625	45,740,865
1908-09	16,641,981	1908	34,811,613	51,453,594
1909-10	13,781,826	1909	32,336,407	46,118,233

No. 3

India.—Abstract Statement of Salt Consumption and Revenue

No. 3

INDIA.—*ABSTRACT STATEMENT of SALT CONSUMPTION and REVENUE*

	Burma		Bengal		Northern India		Sini
	Quantity (*a*)	Duty(*a*)	Quantity	Duty	Quantity	Duty	Quantity
	Maunds	₹	Maunds	₹	Maunds	₹	Maunds
1890-91	1,406,470	15,88,180	9,822,495	2,45,56,280	7,785,154	1,80,02,060	236,639
1891-92	1,358,952	16,10,140	10,066,485	2,51,66,280	8,136,697	1,84,53,010	242,703
1892-93	1,422,211	16,21,950	10,170,992	2,54,27,560	8,667,790	2,00,81,880	250,291
1893-94	1,477,212	16,75,900	10,027,648	2,50,69,200	7,226,276	1,65,28,280	251,864
1894-95	914,098	11,07,580	10,338,235	2,58,45,640	7,778,090	1,79,16,720	252,501
1895-96	1,244,097	14,64,710	10,414,916	2,60,37,350	7,716,453	1,73,35,080	262,674
1896-97	1,089,329	13,08,990	10,512,021	2,62,80,100	7,507,952	1,74,50,670	270,830
1897-98	1,196,940	14,39,280	10,334,403	2,58,36,060	7,518,256	1,82,22,730	268,093
1898-99	1,256,757	14,69,988	10,308,621	2,57,71,560	7,916,980	1,90,84,620	270,323
1899-1900	1,224,265	14,49,522	10,698,617	2,67,46,550	7,486,519	1,81,04,132	275,311
1900-01	1,036,663	12,46,279	10,630,047	2,65,75,119	8,029,580	1,94,40,326	275,390
1901-02	1,186,084	14,07,629	11,035,689	2,75,89,252	7,481,964	1,80,18,584	279,483
1902-03	1,462,221	17,03,855	11,423,130	1,52,07,456	7,552,460	1,81,38,559	289,192
1903-04	1,208,639	14,60,416	11,332,732	2,26,65,520	8,195,480	1,59,70,363	288,536
1904-05	1,397,926	16,38,091	11,852,724	2,33,51,727	8,178,463	1,55,68,743	323,029
1905-06	1,417,041	17,47,820	(*b*)10,138,277	(*b*)1,52,07,456	9,014,986	1,33,99,248	347,432
1906-07	1,347,367	17,30,510	11,090,299	1,61,46,189	9,259,174	1,28,91,319	358,136
1907-08	1,515,199	18,69,529	10,925,322	1,09,25,350	9,665,146	95,68,643	401,283
1908-09	1,543,779	18,90,109	11,447,895	1,14,47,907	9,768,311	96,69,107	393,887
1909-10	1,765,649	21,01,194	(*c*)11,776,305	1,17,76,325	9,473,530	93,84,870	403,611

NOTE.—This table states the quantity of salt actually consumed in each province, and the duty thereon calculated at the rate in operation in each province, except that the figures under Bombay include salt exported to the United Provinces of Agra and Oudh, Central India, the Central Provinces, Mysore, and the Nizam's Territories. From the 18th March 1903 the general rate of duty was reduced from R2½ to R2 per maund, and in the case of salt manufactured in certain Kohat mines the duty was altered from R2 per Lahori maund to R1½ per Indian maund. A further reduction in the general rate from R2 to R1½ per maund took effect from the 22nd March 1905. The general duty was again reduced from R1½ to R1 per maund with effect from the 20th March 1907. In Burma the rate remains unaltered, namely, R1 per maund

(*a*) The sums entered under Duty include duty on excised as well as on imported salt. The quantity of the former is not entered in the figure under Quantity, only rough estimates being available

(*b*) Figures for Eastern Bengal and Assam have been excluded from the 1st October 1905. The quantity actually consumed in the province is not available

(*c*) Exclusive of 46,706 maunds of salt issued under the credit system

(MISCELLANEOUS RECEIPTS excluded), in each official year from 1890-91 to 1909-10

	Bombay		Madras		Total		
Duty	Quantity	Duty	Quantity	Duty	Quantity	Duty	
R	Maunds	R	Maunds	R	Maunds	R	
5,90,020	6,106,512	1,52,65,520	7,923,468	1,98,08,670	33,280,738	7,98,10,730	1890-91
6,04,740	6,439,449	1,60,98,620	8,185,395	2,04,63,490	34,429,675	8,24,50,150	1891-92
6,24,790	6,382,552	1,59,56,380	8,157,454	2,03,93,640	35,051,290	8,41,06,210	1892-93
6,27,700	6,629,367	1,65,73,420	8,015,789	2,00,39,470	33,628,156	8,05,13,970	1893-94
6,29,250	6,646,303	1,66,15,760	8,221,645	2,05,54,110	34,150,872	8,26,69,060	1894-95
6,55,120	6,777,445	1,69,43,610	8,271,396	2,06,78,500	34,686,981	8,31,14,370	1895-96
6,75,730	6,659,096	1,66,47,740	8,023,263	2,00,58,160	34,062,491	8,24,21,390	1896-97
6,70,100	6,827,870	1,70,69,670	8,379,313	2,09,48,280	34,524,875	8,41,86,120	1897-98
6,74,840	7,137,717	1,78,44,290	8,378,535	2,09,46,340	35,268,933	8,57,91,638	1898-99
6,87,110	6,767,343	1,69,18,360	8,605,509	2,15,13,770	35,057,504	8,54,19,444	1899-1900
6,87,057	6,783,150	1,69,57,875	9,060,452	2,26,51,129	35,815,282	8,75,57,785	1900-01
6 97,628	6,611,840	1,65,29,600	8,984,823	2,24,62,057	35,579,883	8,67,64,750	1901-02
7,13,829	6,814,187	1,69,24,716	9,122,219	2,26,07,952	36,663,409	8,83,24,779	1902-03
5,76,092	6,647,425	1,32,94,850	9,930,133	1,98,60,266	37,602,945	7,38,27,507	1903-04
6,37,930	7,242,177	1,43,45,824	10,137,288	2,01,35,797	39,131,607	7,56,78,112	1904-05
5,19,888	7,770,728	1,16,56,092	9,911,281	1,48,66,921	38,599,745	5,73,97,425	1905-06
5,30,810	8,043,114	1,19,37,697	10,425,527	1,54,23,270	40,523,617	5,86,60,095	1906-07
4,01,283	8,727,938	87,27,938	10,893,905	1,08,93,905	42,128,793	4,23,86,648	1907-08
3,93,887	8,814,930	88,14,930	11,048,222	1,10,48,222	43,017,024	4,32,64,162	1908-09
4,03,611	8,827,334	88,27,334	10,991,808	1,09,91,808	43,238,237	4,34,85,142	1909-10

No. 4

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1905-06 to 1909-10*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔ lb)					DUTY (in rupees)				
		1905-06	1906-07	1907-08	1908-09	1909-10	1905-06	1906-07	1907-08	1908-09	1909-10
BURMA—											
Salt imported by sea	R a. p. 1 — —	1,417,041	1,347,367	1,515,199	1,543,779	1,765,649	14,17,041	13,47,367	15,15,199	15,43,779	17,65,649
Excised salt (a)	..	..	..	..	..	..	3,30,779	3,83,143	3,54,330	3,46,330	3,35,545
TOTAL QUANTITY AND DUTY	—	1,417,041	1,347,367	1,515,199	1,543,779	1,765,649	17,47,820	17,30,510	18,69,529	18,90,109	21,01,194
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	..
TOTAL GROSS REVENUE	—	—	—	—	—	—	17,47,820	17,30,510	18,69,529	18,90,109	21,01,194
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	51,162	41,413	46,442	46,069	36,819
TOTAL NET REVENUE	—	—	—	—	—	—	16,96,658	16,89,097	18,23,087	18,44,040	20,64,375
BENGAL—											
Salt imported (except from Bombay and Madras)	2 8 —, 2 — — 1 8 — & 1	9,392,048	10,323,074	10,014,376	10,521,672	10,874,980	1,40,88,112	1,49,95,458	1,00,14,404	1,05,21,684	1,08,75,000
Salt imported from Bombay	2 8 —, 2 — —, 1 8 — & 1 } paid in Bombay	716,230	764,662	907,756	926,223	897,325	10,74,345	11,46,887	9,07,756	9,26,223	8,97,325
Salt imported from Madras	2 8 —, 2 — —, 1 8 — & 1 } paid in Madras	29,999	2,563	3,190	..	4,000	44,999	3,844	3,190	..	4,000
Excised salt	2 8 — & 2 — —	..	..	..	..	..	..	..	..	..	..
TOTAL QUANTITY AND DUTY	—	10,138,277	11,090,299	10,925,322	11,447,895	11,776,305	1,52,07,456	1,61,46,189	1,09,25,350	1,14,47,907	1,17,76,325
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,28,780	1,02,066	1,21,645	1,37,220	1,72,358
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,53,36,236	1,62,48,255	1,10,46,995	1,15,85,127	1,19,48,683
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	4,27,036	4,87,382	4,68,143	5,02,131	4,52,858
TOTAL NET REVENUE	—	—	—	—	—	—	1,49,09,200	1,57,60,873	1,05,78,852	1,10,82,996	1,14,95,825
NORTHERN INDIA—											
All salt, except salt from the Mandi and Kohat Mines	2 8 —, 2 — —, 1 8 —, & 1	8,553,610	8,772,909	9,097,601	9,197,500	8,925,665	1,28,36,483	1,22,92,153	91,00,290	91,97,513	89,25,683
Share of the revenue at the Mandi Mines	— 7 6, — 6 —, — 4 6, & — 3 —	98,514	94,817	114,570	113,394	101,347	18,471	17,601	14,321	14,174	12,669
Kohat Mines	2—per Lahori md. & 1 8—and 1 per Indian md.	362,362	391,448	452,975	457,417	446,518	5,44,294	5,81,865	4,54,032	4,57,420	4,46,518
TOTAL QUANTITY AND DUTY	—	9,014,986	9,259,174	9,665,146	9,768,311	9,473,530	1,33,99,248	1,28,91,619	95,68,643	96,69,107	93,84,870
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	15,82,447	16,62,885	16,76,226	16,89,869	15,92,343
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,49,81,695	1,45,54,504	1,12,44,869	1,13,58,976	1,09,77,213
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	11,02,290	10,59,110	10,64,147	11,56,849	11,50,540
TOTAL NET REVENUE	—	—	—	—	—	—	1,38,79,405	1,34,95,394	1,01,80,722	1,02,02,127	98,26,673

(a) No information

No. 4—*continued*

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1905-06 to 1909-10—continued*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔lb)					DUTY (in rupees)				
		1905-06	1906-07	1907-08	1908-09	1909-10	1905-06	1906-07	1907-08	1908-09	1909-10
SIND—	Rs. p. Rs. p.										
Salt imported by Sea	28—, 2—— 18—& 1	1,933	2,090	2,303	2,464	2,232	2,900	3,124	2,303	2,464	2,232
Excised salt	28—, 2—18—	342,978	356,046	398,980	391,423	401,379	5,14,467	5,27,686	3,98,980	3,91,423	4,01,379
	—8—(*a*) & 1	—	—	—	—	—	—	—	—	—	
	1——	2,521	..	..	..	....	2,521	..	..	..	..
TOTAL QUANTITY AND DUTY	—	347,432	358,136	401,283	393,887	403,611	5,19,888	5,30,810	4,01,283	3,93,887	4,03,611
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	63,261	72,362	85,309	85,144	80,790
TOTAL GROSS REVENUE	—	—	—	—	—	—	5,83,149	6,03,172	4,86,592	4,79,031	4,84,401
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	1,35,032	1,34,017	1,43,820	1,72,859	1,85,820
TOTAL NET REVENUE	—	—	—	—	—	—	4,48,117	4,69,155	3,42,772	3,06,172	2,98,581
BOMBAY—											
Salt removed for export to all places [except Calcutta and Madras (including Foreign Malabar)] and salt imported by land and by Sea	28—, 2—— 18—& 1	7,770,728	8,043,114	8,727,938	8,814,930	8,827,334	1,16,092	1,19,37,697	87,27,938	88,14,930	88,27,334
Excise duty on Goa, Daman and Diu salt [except salt exported to Madras (including Foreign Malabar)]	28—2——&1	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY	—	7,770,728	8,043,114	8,727,938	8,814,930	8,827,334	1,16,56,092	1,19,37,697	87,27,938	88,14,930	88,27,334
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	7,84,499	8,20,827	8,64,560	8,44,652	9,13,872
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,24,40,591	1,27,58,524	95,92,498	96,59,582	97,41,206
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	16,98,352	17,64,312	17,90,964	18,14,118	18,65,226
TOTAL NET REVENUE	—	—	—	—	—	—	1,07,42,239	1,09,94,212	78,01,534	78,45,464	78,75,980
MADRAS—											
Manufactured salt sold by Government	28—, 2—— 18—& 1	2,654,671	2,939,120	3,603,162	3,681,644	3,690,522	39,82,006	43,13,644	36,03,162	36,81,644	36,90,522
Excised salt	28—, 2—— 18—& 1	6,119,173	6,167,576	5,896,583	6,123,779	6,132,037	91,78,760	91,31,422	58,96,583	61,23,779	61,32,037
Spontaneous salt sold by Government—Masulipatam Sub-division—Kistna	28—, 2—— 18—& 1	71,344	85,192	88,964	60,322	18,364	1,07,016	1,27,788	88,964	60,322	18,364
Salt imported by private traders, which paid duty in Madras	28—, 2—— 18—& 1	7,619	9,605	8,180	6,466	6,825	11,428	14,365	8,180	6,466	6,825
Salt imported by private traders, which paid duty in Calcutta, Bombay and Goa	28— &2— paid in Calcutta	—	—	—	—	—	—	—	—	—	—
	28— 2— 18— &1 paid in Bombay	1,058,474	1,224,034	1,297,016	1,176,011	1,144,060	15,87,711	18,36,051	12,97,016	11,76,011	11,44,060
	28— &2— paid in Goa	—	—	—	—	—	—	—	—	—	—
TOTAL	—	1,066,093	1,233,639	1,305,196	1,182,477	1,150,885	15,99,139	18,50,416	13,05,196	11,82,477	11,50,885
TOTAL QUANTITY AND DUTY	—	9,911,281	10,425,527	10,893,905	11,048,222	10,991,868	1,48,66,921	1,54,23,270	1,08,93,905	1,10,48,222	1,09,91,808
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	8,33,409	8,10,485	9,57,886	9,58,239	9,25,193
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,57,00,330	1,62,33,755	1,18,51,791	1,20,06,461	1,19,17,001
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	(*b*)33,20,223	(*c*)32,46,961	(*d*)31,99,050	(*e*)35,38,852	(*f*)33,59,257
TOTAL NET REVENUE	—	—	—	—	—	—	1,23,80,107	1,29,86,794	86,52,741	84,67,609	85,57,744
GRAND TOTAL—INDIA—											
TOTAL QUANTITY AND DUTY	—	38,599,745	40,523,617	42,128,793	43,017,024	43,238,237	5,73,97,425	5,86,60,095	4,23,86,648	4,32,64,162	4,34,85,142
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	33,92,396	34,68,625	37,05,626	37,15,124	36,84,556
TOTAL GROSS REVENUE	—	—	—	—	—	—	6,07,89,821	6,21,28,720	4,60,92,274	4,69,79,286	4,71,69,698
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	67,34,095	67,33,195	67,12,566	72,30,578	70,50,520
TOTAL NET REVENUE	—	—	—	—	—	—	5,40,55,726	5,53,95,525	3,93,79,708	3,97,48,408	4,01,19,178

(*a*) Salt supplied for curing fish
(*b*) Includes R10,13,750 debitable to Excise and R1,33,388 debitable to Customs
(*c*) " R10,04,458 " " " R1,32,166 " "
(*d*) " R10,14,986 " " " R1,33,551 " "
(*e*) " R18,13,864 " " " R1,43,200 " "
(*f*) " R18,12,487 " " " R1,43,091 " "

No. 5

INDIA.—*QUANTITY of SALT (in maunds of 82$\frac{2}{7}$lb) SOLD in each PROVINCE, in each year from 1890-91 to 1909-10*

	Salt which paid full duty										Salt which paid no duty
				Northern India							
	Burma	Eastern Bengal and Assam	Bengal (*a*)	Panjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	Sind	Bombay (*b*)	Madras (*c*)	Total British India, exclusive of Burma	Supplies to French and Portuguese Governments, to Native States, to Amindivi Islands, and for fish curing, etc.
1890–91	1,406,470		9,831,645	2,864,283	4,865,988	54,883	236,639	6,089,135	7,923,468	31,866,041	606,782
1891–92	1,358,952		10,039,539	3,042,815	5,031,897	61,985	242,703	6,553,329	8,185,395	33,157,663	584,885
1892–93	1,422,211		10,138,924	2,979,099	5,615,210	73,481	250,291	6,444,751	8,157,454	33,659,210	468,687
1893–94	1,477,212		9,991,661	2,863,399	4,306,900	55,977	250,884	6,833,448	8,015,789	32,319,058	478,466
1894–95	914,098		10,363,061	2,656,308	5,066,649	55,133	251,501	6,785,911	8,221,645	33,400,208	479,291
1895–96	1,244,097		10,441,017	3,154,410	4,490,018	72,025	261,892	6,710,479	8,271,396	33,401,237	513,849
1896–97	1,089,329		10,477,213	2,759,877	4,675,423	72,652	270,149	6,564,419	8,023,263	32,842,996	462,547
1897–98	1,196,940		10,336,318	2,685,965	4,761,670	71,521	268,005	6,775,239	8,379,313	33,278,031	490,149
1898–99	1,256,757		10,424,307	2,890,831	4,974,899	51,250	269,678	6,861,913	8,378,535	33,851,413	504,172
1899–1900	1,224,205		10,772,858	2,969,274	4,467,130	50,115	274,534	6,767,343	8,605,509	33,906,763	507,661
1900–01	1,036,663		10,620,120	3,018,724	4,960,022	50,834	274,445	6,783,150	9,060,452	34,767,747	481,085
1901–02	1,186,084		10,958,475	3,056,620	4,377,228	48,116	278,763	6,611,840	8,984,823	34,315,865	613,790
1902–03	1,462,221		11,310,705	3,120,814	4,379,006	52,640	287,987	6,814,187	9,122,219	35,087,558	417,583
1903–04	1,208,639		11,284,664	3,311,551	4,829,543	54,386	287,556	6,647,425	9,930,133	36,345,258	510,016
1904–05	1,397,926		11,725,883	3,134,138	4,997,185	47,140	321,275	7,242,177	10,137,288	37,605,086	588,343
1905–06	1,417,041	1,952,763	10,057,648	3,438,342	5,522,626	54,018	344,911	7,770,728	9,911,281	39,052,217	443,692
1906–07	1,347,367	1,964,985	10,889,995	3,159,923	6,029,635	69,616	358,078	8,043,114	10,425,527	40,940,873	426,961
1907–08	1,515,199	2,072,665	10,869,013	3,711,418	5,886,214	67,514	387,537	8,727,938	10,893,905	42,616,204	512,343
1908–09	1,543,779	2,024,032	11,281,212	3,827,979	5,869,143	71,189	393,887	8,814,930	11,048,222	43,3 0,594	607,995
1909–10	1,765,649	1,742,226	11,685,092	3,882,565	5,529,558	61,407	403,611	8,827,334	10,991,808	43,123,601	489,708

(*a*) Includes figures for Eastern Bengal and Assam up to 1904-05
(*b*) Except salt exported to places in Bengal and the Madras Presidency
(*c*) Except salt exported by Sea to places in Bengal and Burma

No. 6

INDIA.—*NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1890-91 to 1909-10*

	Burma	Eastern Bengal and Assam	Bengal	Northern India			Sind	Bombay	Madras	Total British India, exclusive of Burma
				Panjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)				
1890–91	15,51,810		2,31,09,020	53,15,190	1,16,52,350	—68,740	5,20,920	1,97,85,810	1,76,10,380	7,79,24,930
1891–92	15,77,030		2,36,86,830	53,08,370	1,20,64,890	—22,240	5,19,450	2,13,41,150	1,59,07,910	7,88,06,360
1892–93	15,97,810		2,38,67,970	54,39,600	1,36,93,860	+900	5,49,840	2,04,40,340	1,52,39,310	7,92,31,820
1893–94	16,40,850		2,34,46,910	52,00,080	1,03,12,060	—38,020	5,51,330	2,01,31,190	1,43,72,710	7,39,76,260
1894–95	10,87,450		2,42,85,000	46,90,960	1,20,75,100	—22,930	5,54,660	2,18,90,300	1,59,22,680	7,93,95,700
1895–96	14,30,230		2,46,68,440	54,91,310	1,07,04,180	+12,360	5,85,680	2,09,32,150	1,76,17,580	8,00,11,700
1896–97	12,97,350		2,47,62,700	51,23,220	1,12,07,060	+15,920	6,06,380	2,01,27,180	1,46,58,630	7,65,01,020
1897–98	14,19,140		2,42,85,920	56,73,190	1,15,30,640	+11,720	5,98,270	2,06,77,140	1,54,71,780	7,82,48,603
1898–99	14,41,218		2,47,13,020	60,98,130	1,19,93,180	—41,350	5,94,530	2,16,38,360	1,82,42,260	8,32,38,160
1899–1900	14,16,981		2,53,79,036	64,04,214	1,07,84,629	—44,578	6,12,330	2,00,65,930	1,66,36,200	7,97,77,761
1900–01	12,30,642		2,49,79,444	65,08,344	1,20,28,251	—30,920	6,09,832	2,10,71,419	1,65,51,540	8,17,17,911
1901–02	13,86,958		2,55,13,411	65,68,694	1,04,47,593	—35,810	6,15,436	2,10,02,974	1,71,19,673	8,12,31,970
1902–03	16,68,621		2,63,36,322	67,48,742	1,04,53,818	—34,544	6,39,377	2,17,47,539	1,82,02,485	8,40,93,739
1903–04	14,35,000		2,13,17,185	57,56,862	92,28,594	—48,980	4,95,004	1,63,98,765	1,76,30,895	7,07,78,325
1904–05	15,94,696		2,18,80,175	54,62,413	92,51,199	—68,931	5,59,174	1,75,06,408	1,75,35,893	7,20,66,334
1905–06	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89 902	—82,687	4,48,117	1,37,98,734	1,36,16,638	5,69,84,061
1906–07	16,89,097	19,26,092	1,56,01,228	41,24,818	78,34,532	—69,184	4,69,155	1,43,21,635	1,22,27,682	5,64,35,958
1907–08	18,23,087	14,36,506	1,03,20,750	32,02,006	54,64,105	—1,03,520	3,42,772	1,01,86,363	1,02,02,385	4,10,51.367
1908–09	18,44,040	14,51,355	1,07,44,173	33,03,503	53,77,325	—97,207	3,06,172	1,03,87,907	90,28,616	4,11,48,281
1909–10	20,64,375	13,01,284	1,10,06,992	33,58,256	50,34,312	—1,01,409	2,98,581	1,07,45,874	92,69,961	4,09,13,851

NOTE—This table states the duty actually collected in each province, whether the salt was consumed there or not

No. 7

INDIA. — *RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PROVINCE, in each year from 1837-38 to 1909-10*

	BURMA	BENGAL	NORTHERN INDIA						SIND					BOMBAY		MADRAS	
			PANJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTERNAL BRANCH	SELLING PRICE								
	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Duty	Maury-pur	Saran	Dilyar	Sakkar Maury-pur	Sakkar Panjab	Duty	Selling Price	Duty	Selling Price
	R a.	R a.	R a.	Annas	R a.	R a.	Annas	R a.	R a.						R a.		R a.	Annas
1837-38		3 4													— 8		— 12	
1838-39		3 4													— 8		— 12	
1839-40		3 4													— 8		— 12	
1840-41		3 4													— 8		— 12	
1841-42		3 4													— 8		— 12	
1842-43		3 4													— 8		— 12	
1843-44		3 4													— 8		— 12	
1844-45		3 4													— 8		1 6	
		3 —													— 12		1 14	
1845-46		3 —													— 12		1 14	
1846-47		3 —													— 12		1 14	
		2 12																
1847-48		2 12													1 12		— 14	
1848-49		2 12													— 12		1 14	
		2 8																
1849-50		2 8	2 —												— 12		1 14	
1850-51		2 8	2 —												— 12		1 14	
1851-52		2 8	2 —												— 12		— 14	
1852-53		2 8	2 —												— 12		1 14	
1853-54		2 8	2 —												— 12		1 14	
1854-55		2 8	2 —												— 12		1 14	
1855-56		2 8	2 —												— 12		1 14	
1856-57		2 8	2 —												— 12		1 14	
1857-58		2 8	2 —												— 12		1 14	
1858-59		2 8	2 —												— 12		1 14	
1859-60		2 8	2 —												1 —		1 —	
		3 —	2 2														1 —	
1860-61		3 —	2 2												1 —		1 —	
		3 4	3 —														1 4	
1861-62		3 4	3 —												1 4		1 6	
1862-63		3 4	3 —												1 4		1 6	
1863-64		3 4	3 —												1 4		1 6	
1864-65		3 4	3 —					3 —							1 8		1 6	
1865-66		3 4	3 —					3 —							1 8		1 6	
															1 8		1 9	
1866-67		3 4	3 —					3 —							1 8		1 9	
1867-68		3 4	3 —					3 —							1 8		1 9	
1868-69		3 4	3 —					3 —							1 8		1 9	
1869-70		3 4	3 —					3 —							1 8		1 9	
															1 13		1 13	
1870-71		3 4	3 —	1 —		3 —	10	3 —							1 13		1 13	
1871-72		3 4	3 —	1 —		3 —	6 to 15	3 —		..	..	..	..	..	1 13		1 13	
1872-73		3 4	3 —	1 —		3 —	5 to 16½	3 —		..	..	..	..	..	1 13		1 13	
1873-74		3 4	3 —	1 —		3 —	4 to 16	3 —		..	..	..	..	..	1 13		1 13	
1874-75		3 4	3 —	1 —		3 —	4 to 15	3 —		..	..	..	..	..	1 13		1 13	

Three annas a maund from 5th August 1875

Previous to 7th July 1883 the rate of duty was two, three, or four annas a maund

Previous to January 1878 the rate was eight annas a maund

No information

No. 7—*continued*

INDIA.—*RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PROVINCE, in each year from 1837-38 to 1909-10—continued*

	BURMA	EASTERN BENGAL AND ASSAM	BENGAL	NORTHERN INDIA						SIND						BOMBAY		MADRAS	
				PANJAB MINES		TRANS-INDUS (KOHAT) (a)	RAJPUTANA SOURCES		INTERNAL BRANCH	Duty	SELLING PRICE					Duty	Selling Price	Duty	Selling Price
	Duty	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty		Maury-pur	Saran	Dilyar	Sakkar: Maury-pur Salt	Sakkar: Panjab Salt				
	R a.	R a.	R a.	R a.	A. p.	R a.	R a.	Annas	R a.	R a.	A. p.	A. p.	A. p.	Annas	A. p.	R a.	A. p.	R a.	A. p.
1875-76	Three annas a maund for Lower Burma from 5th August 1875 One per cent *ad valorem* for Upper Burma		3 4	3 —	1 —	Previous to 7th July 1883 the rate of duty was two, three, or four annas a maund	3 —	7 to 18	3 —		..	..	..	..	..	1 13		1 13	(b) 6 —
1876-77			3 4	3 —	1 —		3 —	6 to 16	3 —		..	..	..	..	..	1 13		1 13	(b) 5 —
1877-78			3 4 / 3 2	3 — / 2 12	1 —		3 — / 2 12	5½ to 18	3 — / 2 12	—8 / 2 8	.. / 1 3	.. / ..	.. / ..	..	..	1 13 / 2 8		1 13 / 2 8	
1878-79			3 2 / 2 14	2 12 / 2 8	1 — / 1 —		2 12 / 2 8	3 to 23¼	2 12 / 2 8	2 8	1 3	..	..	..	..	2 8		2 8	
1879-80			2 14	2 8	1 — / — 9		2 8	3 to 24	2 8	2 8	1 3 / 2 — / 2 3	— 6	..	..	..	2 8		2 8	
1880-81			2 14	2 8	— 9		2 8	2½ to 15	2 8	2 8	2 3	— 6	..	..	..	2 8	2 —	2 8	
1881-82			2 14 / 2 14	2 8 / 2 —	— 9 / — 9		2 8 / 2 —	2 to 13½	2 8 / 2 —	2 8 / 2 —	2 3 / 2 —	— 6	..	..	..	2 8 / 2 —	2 —	2 8 / 2 —	
1882-83			2 —	2 —	— 9		2 —	2 to 14½	2 —	2 —	2 —	— 6	6 —	..	..	2 —	2 8	2 —	(c) 8 —
1883-84			2 —	2 —	— 9	— 8	2 —	3 to 9¾	2 —	2 —	2 —	— 6	6 —	..	..	2 —	2 8	2 —	
1884-85			2 —	2 —	— 9	— 8	2 —	1½ to 12¾	2 —	2 —	1 6	— 6	6 —	10	..	2 —	2 7	2 —	
1885-86			2 —	2 —	— 9	— 8	2 —	1½ to 8	2 —	2 —	1 6	— 9	6 3	10	10 6	2 —	2 6	2 —	
1886-87			2 —	2 — / — 9	— 9	— 8	2 —	1½ to 8	2 —	2 —	1 6	— 9 / 1 6	6 3 / 1 6	10	10 6	2 —	2 9	2 —	
1887-88	1 8		2 — / 2 8	2 — / 2 8	— 9	— 8	2 — / 2 8	1½ to 7	2 — / 2 8	2 — / 2 8	1 6	1 6	1 6	10 / 9	10 6 / 9 6	2 — / 2 8	3 5	2 — / 2 8	
1888-89	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 7¾	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	3 6	2 8	
1889-90	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 7¾	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 8	2 8	
1890-91	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 4½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 2	2 8	2 1 / 3 1 / 4 1 / 1 / 2 / 3 / 4 / 2 / 3 / 4 / 2 / 3 / 4

No. 8

EASTERN BENGAL AND ASSAM.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT IMPORTED in the years 1905-06 to 1909-10*

	From United Kingdom	From Germany	From Spain	From Africa	From Aden	From Calcutta by water	Total Imports
1905-06	81,444	121,069	..	..	481,045	1,224,817	1,908,375
1906-07	172,001	169,568	..	..	262,700	1,347,792	1,952,061
1907-08	380,649	98,013	268,781	..	452,622	1,298,224	2,498,289
1908-09	70,453	53,648	263,527	..	575,895	902,360	1,865,883
1909-10	33,270	73,927	115,329	148,962	438,054	965,850	1,775,392

NOTE—Salt is not manufactured in Eastern Bengal and Assam

No. 9

EASTERN BENGAL AND ASSAM.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE OF DUTY in the years 1905-06 to 1909-10*

	Sales of Salt	Revenue realised	Annual average Chittagong price per 100 maunds of Liverpool salt, excluding duty	Rate of duty per maund on salt imported by Sea
	Private Salt imported by Sea			
	₹	₹	₹	₹ a.
1905-06	1,952,763	29,29,152	50	1 8
1906-07	1,964,985	28,94,459	50	1 8 1 —
1907-08	2,972,665	20,72,761	50	1 —
1908-09	2,024,032	20,24,033	53	1 —
1909-10	1,742,226	17,42,226	57	1 —

NOTE—There is no Government salt in Eastern Bengal and Assam

No. 10

BENGAL.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT IMPORTED or MANUFACTURED, in each year from 1890-91 to 1909-10*

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	Salt made under Excise licenses	GRAND TOTAL
1890-91	6,809,329	1,678,042	...	990,807	73,781	605,678	560,643	43,276	9,761,556	62,770	9,824,326
1891-92	5,527,227	655,709	...	879,841	45,972	309,306	591,103	42,118	9,051,276	(a) 8,985	9,060,261
1892-93	5,940,724	938,190	..	999,718	544,363	342,690	543,683	73,940	9,383,308	(a) 67,202	19,450,510
1893-94	6,504,081	746,700	53,370	1,350,654	699,334	453,795	503,514	50,238	10,361,686	(a) 15,430	10,377,116
1894-95	7,503,440	1,753,698	...	1,138,547	1,031,113	725,348	688,972	22,759	12,863,877	(a) 210,631	13,074,508
1895-96	6,394,362	1,113,110	...	781,897	1,038,252	507,778	417,629	2,033	10,255,061	(b) 178,460	10,433,521
1896-97	4,481,722	609,408	...	1,079,069	1,063,152	420,941	541,946	24,172	8,220,410	(b) 195,000	8,415,410
1897-98	7,115,200	973,422	...	1,128,113	1,569,890	791,428	557,347	86,564	12,221,964	(b) 162,351	12,384,315
1898-99	6,276,968	508,510	..	885,076	1,553,262	489,839	557,478	79,434	10,350,562	..	10,350,562
1899-1900	6,163,731	1,416,240	..	1,036,408	1,280,871	333,225	519,071	31,044	10,780,590	..	10,780,590
1900-01	4593,642	664,302	..	1,126,105	1,640,513	309,199	597,704	840	8,932,305	..	18,932,305
1901-02	6,554,361	1,354,514	..	1,789,680	2,442,330	483,437	752,572	11,992	13,388,886	..	13,388,886
1902-03	5,232,650	900,195	...	1,254,513	2,229,560	400,182	598,165	..	10,615,265	..	10,615,265
1903-04	5,599,022	1,529,562	..	1,458,124	2,071,516	109,162	255,880	146,624	11,169,890	..	11,169,890
1904-05	5,918,009	1,468,090	30,800	1,708,318	2,331,462	82,588	570,830	72,704	12,182,801	..	12,182,810
1905-06	4,475,849	613,859	767,032	1,685,140	2,085,844	432,223	728,988	29,999	10,818,934	..	10,818,934
1906-07	5,464,684	1,012,129	1,556,235	1,262,458	980,212	743,922	633,939	2,563	11,656,142	..	11,656,142
1907-08	4,433,476	1,378,521	1,731,027	1,597,109	2,177,532	1,018,618	958,461	7,764	13,302,508	..	13,302,508
1908-09	4,637,468	761,036	3,027,819	1,623,361	2,488,270	487,836	884,967	..	13,910,757	..	13,910,757
1909-10	3,735,556	783,302	2,850,979	1,149,659	1,147,211	1,121,398	886,214	4,000	11,678,319	..	11,678,319

NOTE—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the sea-borne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out whether the salt is landed or not

(a) Includes Government salt

(b) Government salt

No. 11

BENGAL.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1890-91 to 1909-10*

	SALES OF SALT				REVENUE REALISED	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty	Rate of duty per maund on Salt imported by Sea
	Government Salt	PRIVATE SALT: Imported by Sea (a)	PRIVATE SALT: Made in excise works	TOTAL (a)			
					₹	₹	₹ a. p.
1890–91	..	9,701,073	130,572	9,831,645	2,35,17,140	77·8	2 8 —
1891–92	..	10,020,673	18,469	10,039,539	2,40,92,550	64·74	2 8 —
1892–93	63,755	10,057,595	17,574	10,138,924	2,43,18,590	61·58	2 8 —
1893–94	15,600	9,967,201	8,860	9,991,661	2,38,07,680	77·81	2 8 —
1894–95	36,655	10,422,501	2,060	10,461,216	2,46,89,590	60·66	2 8 —
1895–96	74,635	10,366,382	..	10,441,017	2,51,04,330	57·87	2 8 —
1896–97	46,224	10,430,989	..	10,477,213	2,51,40,180	96·05	2 8 —
1897–98	17,047	10,319,271	..	10,336,318	2,46,45,460	80·3	2 8 —
1898–99	63,755	10,360,552	..	10,424,307	2,51,34,950	66·71	2 8 —
1899–1900	62,616	10,710,242	..	10,772,858	2,58,05,843	62·31	2 8 —
1900–01	84,687	10,535,433	..	10,620,120	2,54,46,185	70·19	2 8 —
1901–02	225,116	10,733,359	..	10,958,475	2,60,33,974	69·71	2 8 —
1902–03	50,350	11,260,355	..	11,310,705	2,68,05,913	56·24	2 8 — / 2 — —
1903–04	..	11,284,664	..	11,284,664	2,18,11,834	53·71	2 — —
1904–05	..	11,725,883	..	11,725,883	2,23,72,330	48·63	2 — — / 1 8 —
1905–06	..	10,057,648	..	10,057,648	1,53,74,314	50·73	1 8 —
1906–07	..	10,889,995	..	10,889,995	1,60,88,610	48·63	1 8 — / 1 0 —
1907–08	..	10,869,013	..	10,869,013	1,07,88,893	54·44	1 0 —
1908–09	..	11,281,212	..	11,281,212	1,12,46,304	50·01	1 0 —
1909–10	..	11,685,092	..	11,685,092	1,14,59,850	37·7	1 0 —

(a) Includes figures for Eastern Bengal and Assam up to 1903-04

No. 12

BENGAL.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER and QUANTITY PASSED FREE of DUTY, in each year from 1890-91 to 1909-10*

	By Eastern Bengal, Central Bengal, South Eastern, and Bengal Nagpur Railways	By East Indian Railway	By water	TOTAL	Salt passed free of duty for industrial purposes
1890-91	1,278,593	3,233,641	4,390,969	8,903,203	2,331
1891-92	1,373,133	3,532,928	4,370,800	9,276,861	4,251
1892-93	1,209,157	3,504,487	4,886,643	9,600,287	3,924
1893-94	1,230,062	3,524,852	4,672,287	9,427,201	2,051
1894-95	1,026,384	3,521,825	5,016,079	9,564,288	1,150
1895-96	976,904	3,304,291	4,442,271	8,723,466	4,069
1896-97	1,097,841	4,166,744	3,860,726	9,125,311	3,000
1897-98	881,757	4,282,068	3,959,380	9,123,205	2,000
1898-99	1,997,363	3,286,405	3,895,050	9,178,818	2,000
1899-1900	2,084,666	3,292,222	3,983,270	9,360,158	1,760
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,963	3,740,840	3,299,353	9,538,156	..
1903-04	2,919,155	3,423,856	3,145,810	9,488,821	..
1904-05	3,093,455	3,420,780	3,236,308	9,750,543	..
1905-06	3,996,550	2,836,910	3,076,302	9,908,862	..
1906-07 (a)	6,433,203		2,489,674	8,922,877	..
1907-08 (a)	6,824,409		2,271,829	9,096,238	..
1908-09 (a)	6,755,132		2,214,408	8,969,540	..
1909-10 (a)	6,591,081		2,135,457	8,726,538	..

(a) Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April 1906, figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead the despatch of salt by rail and boats from the Sulkea and Kidderpur golas is shewn from the year 1906-07

No. 13

NORTHERN INDIA.—*QUANTITY (in maunds of 82⅔ lb) of SALT which PAID DUTY in each section under the COMMISSIONER of SALT REVENUE, and QUANTITY supplied FREE of DUTY to NATIVE STATES, in each year from 1890-91 to 1909-10*

	Rates of duty		Panjab mines, also Mandi, Kohat, Nuh and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	Total of duty-paid salt	Salt passed free of duty to Native States
	Rs	a.					
1890-91	2	8	2,864,283	4,865,988	54,883	7,785,154	196,506
1891-92	2	8	3,042,815	5,031,897	61,985	8,136,697	189,197
1892-93	2	8	2,979,099	5,615,210	73,481	8,667,790	229,471
1893-94	2	8	2,863,399	4,306,900	55,977	7,226,276	246,018
1894-95	2	8	2,656,308	5,066,649	55,133	7,778,090	245,217
1895-96	2	8	3,154,410	4,490,018	72,025	7,716,453	232,399
1896-97	2	8	2,759,877	4,675,423	72,652	7,507,952	225,584
1897-98	2	8	2,685,065	4,761,670	71,521	7,518,256	246,595
1898-99	2	8	2,890,831	4,974,899	51,250	7,916,980	267,494
1899-1900	2	8	2,969,274	4,467,130	50,115	7,486,519	201,941
1900-01	2	8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2	8	3,056,620	4,377,228	48,116	7,481,964	231,305
1902-03	2 2	8 —	3,120,814	4,379,006	52,640	7,552,460	136,758
1903-04	2	—	3,311,551	4,829,543	54,386	8,195,480	170,074
1904-05	2 (a)1	— 8	3,134,138	4,997,185	47,140	8,178,463	231,566
1905-06	1	8	3,438,343	5,522,626	54,018	9,014,986	176,501
1906-07	1	— (b)	3,159,923	6,029,635	69,616	9,259,174	116,718
1907-08	1	—	3,711,418	5,886,214	67,514	9,665,146	166,271
1908-09	1	—	3,827,979	5,869,143	71,189	9,768,311	220,830
1909-10	1	—	3,882,565	5,529,558	61,407	9,473,530	170,113

(a) Duty reduced from the 20th March 1905
(b) „ „ „ „ 20th March 1907

No. 14

NORTHERN INDIA.—*DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1890-91 to 1909-10*

	Panjab mines, also Mandi, Kohat, Nuh and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	Total
1890-91	56,99,890	1,21,64,970	1,37,210	1,80,02,070
1891-92	57,18,300	1,25,79,740	1,54,960	1,84,53,000
1892-93	58,60,160	1,40,38,030	1,83,700	2,00,81,890
1893-94	56,21,090	1,07,67,250	1,39,940	1,65,28,280
1894-95	51,12,260	1,26,66,630	1,37,830	1,79,16,720
1895-96	59,29,970	1,12,25,050	1,80,060	1,73,35,080
1896-97	55,80,480	1,16,88,560	1,81,630	1,74,50,670
1897-98	61,39,750	1,19,04,180	1,78,800	1,82,22,730
1898-99	65,19,240	1,24,37,250	1,28,130	1,90,84,620
1899-1900	68,11,018	1,11,67,826	1,25,288	1,81,04,132
1900-01	69,13,185	1,24,00,055	1,27,086	1,94,40,326
1901-02	69,55,222	1,09,43,072	1,20,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,559
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,037	96,87,387	93,319	1,55,68,743
1905-06	50,32,727	82,85,483	81,038	1,33,99,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643
1908-09	37,28,761	58,69,143	71,203	96,69,107
1909-10	37,93,887	55,29,557	81,426	93,84,870

No. 15

BOMBAY.—*QUANTITY (in maunds of 82⅔lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1890-91 to 1909-10*

	Rate of duty per maund	QUANTITY OF SALT WHICH PAID FULL DUTY (a)							QUANTITY OF SALT SUPPLIED FREE OR ON A DUTY OF 3 PIES, 1 ANNA, OR 2½ ANNAS PER MAUND	GRAND TOTAL	Proceeds realised (b)	Charges of collection	Net revenue
		MANUFACTURED			IMPORTED			Total quantity which paid duty					
		For home consumption	For inland consumption, that is exported from the Presidency by land	TOTAL	By sea	By land	TOTAL		Supplied to other Government, Native States, and for other purposes within the Presidency				
	R a.										R	R	R
1890-91 .	2 8	3,045,539	3,038,774	6,084,313	4,809	13	4,822	6,089,135	157,126	6,246,261	1,53,76,260	12,40,380	1,41,35,880
1891-92 .	2 8	3,385,866	3,108,046	6,493,912	7,774	51,643	59,417	6,553,329	157,975	6,711,304	1,66,17,010	12,97,700	1,53,19,310
1892-93 .	2 8	3,061,724	3,147,096	6,208,820	6,780	229,151	235,931	6,444,751	17,719	6,462,470	1,64,67,020	13,65,980	1,51,01,040
1893-94 .	2 8	2,964,375	3,614,893	6,579,268	11,848	242,332	254,180	6,833,448	30,587	6,864,035	1,71,27,560	14,22,160	1,57,05,400
1894-95 .	2 8	3,009,987	3,464,080	6,474,067	15,311	296,533	311,844	6,785,911	29,222	6,815,133	1,71,42,860	14,55,740	1,56,87,120
1895-96 .	2 8	3,088,193	3,292,659	6,380,852	7,772	321,855	329,627	6,710,479	53,464	6,763,943	1,74,69,800	15,41,940	1,59,27,860
1896-97 .	2 8	2,986,470	3,297,198	6,283,668	4,936	275,815	280,751	6,564,419	50,045	6,614,464	1,71,69,500	15,83,680	1,55,85,820
1897-98 .	2 8	3,111,317	3,359,855	6,471,172	8,198	296,869	305,067	6,776,239	42,210	6,818,449	1,76,20,860	16,05,470	1,60,15,390
1898-99 .	2 8	3,007,515	3,586,560	6,594,075	7,849	259,989	267,838	6,861,913	41,446	6,903,359	1,94,50,670	15,27,500	1,69,23,170
1899-1900 .	2 8	2,791,585	3,746,696	6,538,231	8,830	220,282	229,112	6,767,343	66,151	6,833,494	1,75,40,640	16,56,260	1,58,84,380
1900-01 .	2 8	2,575,826	3,897,555	6,473,381	8,793	300,976	309,709	6,783,150	54,564	6,837,714	1,76,07,388	15,91,320	1,60,16,068
1901-02 .	2 8	2,450,794	3,907,059	6,357,853	10,141	243,846	253,987	6,611,840	73,233	6,685,073	1,71,74,561	15,86,169	1,55,88,392
1902-03 .	2 8 / 2 —	2,382,522	4,158,850	6,541,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,553	15,92,094	1,59,88,459
1903-04 .	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,39,83,295	16,48,930	1,23,34,365
1904-05 .	2 — / 1 8	2,645,588	4,299,537	6,945,125	16,676	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978
1905-06 .	1 8	2,520,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239
1906-07 .	1 8 / 1 —	2,625,472	5,078,111	7,703,583	27,505	312,007	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212
1907-08 .	1 —	2,837,345	5,502,781	8,340,126	22,950	364,861	387,811	8,727,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533
1908-09 .	1 —	2,709,695	5,729,362	8,439,057	20,551	355,322	375,873	8,814,930	107,020	8,921,950	96,59,582	18,14,118	78,45,464
1909-10 .	1 —	2,746,208	5,663,099	8,409,307	15,354	402,673	418,027	8,827,334	67,691	8,895,025	97,41,206	18,65,226	78,75,980

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 10 and 18

(b) Include miscellaneous salt collections

No. 16

BOMBAY.—*QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY in each year from 1890-91 to 1909-10*

	IMPORTED BY SEA			IMPORTED BY LAND				GRAND TOTAL
	Portuguese India: Goa, Daman, and Diu	Other places	TOTAL	Goa	Daman and Káthiawár	Other places	TOTAL	
1890-91 . .	..	4,809	4,809	..	..	13	13	4,822
1891-92 . .	402	7,372	7,774	51,618	10	15	51,643	59,417
1892-93 . .	512	6,268	6,780	228,755	383	13	229,151	235,931
1893-94 . .	6,600	5,248	11,848	241,471	846	15	242,332	254,180
1894-95 . .	5,203	10,108	15,311	293,495	3,024	14	296,533	311,844
1895-96 . .	4	7,768	7,772	321,842	..	13	321,855	329,627
1896-97 . .	2	4,933	4,935	275,803	..	12	275,815	280,750
1897-98 . .	3	8,195	8,198	296,857	..	12	296,869	305,067
1898-99 . .	1	7,848	7,849	259,978	..	11	259,989	267,838
1899-1900 . .	1	8,829	8,830	220,265	..	17	220,282	229,112
1900-01 . .	1	8,792	8,793	300,962	..	14	300,976	300,769
1901-02 . .	2	10,139	10,141	243,831	..	15	243,846	253,987
1902-03 . .	1	7,904	7,905	264,896	..	14	264,910	272,815
1903-04 . .	2	13,558	13,560	267,280	..	15	267,295	280,855
1904-05 . .	..	16,676	16,676	280,358	..	18	280,376	297,052
1905-06 . .	..	21,327	21,327	283,081	..	19	283,100	304,427
1906-07 . .	..	27,505	27,505	312,007	..	19	312,026	339,531
1907-08 . .	..	22,950	22,950	364,843	..	18	364,861	387,811
1908-09 . .	..	20,551	20,551	355,305	..	17	355,322	375,873
1909-10 . .	..	15,354	15,354	402,651	..	22	402,673	418,027

No. 17

SIND.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1890-91 to 1909-10*

	Imported	Manufactured	Total	Delivered for consumption			Total proceeds realised	Charges of collection	Net revenue
				Home	Inland	Total			
							₹	₹	₹
1890-91	596	236,043	236,639	235,523	520	236,043	6,33,740	1,13,370	5,20,370
1891-92	729	241,974	242,703	240,206	1,768	241,974	6,50,090	1,30,640	5,19,450
1892-93	780	249,511	250,291	246,797	2,714	249,511	6,72,450	1,22,610	5,49,840
1893-94	660	242,827	243,487	247,893	3,596	251,489	6,76,320	1,24,990	5,51,330
1894-95	787	270,746	271,533	247,890	3,404	251,294	6,80,640	1,25,980	5,54,660
1895-96	847	294,761	295,608	258,108	2,578	260,686	7,06,980	1,21,300	5,85,680
1896-97	1,339	259,112	260,451	267,407	1,708	269,115	7,31,910	1,25,530	6,06,380
1897-98	1,282	290,820	292,102	267,366	676	268,042	7,21,930	1,23,660	5,98,270
1898-99	1,415	300,674	302,089	265,340	3,696	269,036	7,33,860	1,39,330	5,94,530
1899-1900	1,209	318,609	319,818	271,593	3,052	274,645	7,44,740	1,32,410	6,12,330
1900-01	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832
1901-02	9,423	320,945	330,368	268,914	962	269,876	7,50,309	1,34,873	6,15,436
1902-03	20,152	291,699	311,851	276,231	724	276,955	7,79,608	1,40,231	6,39,377
1903-04	12,725	349,575	362,300	274,901	1,010	275,911	6,29,362	1,34,358	4,95,004
1904-05	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174
1905-06	10,106	384,836	394,942	336,333	996	337,329	5,83,149	1,35,032	4,48,117
1906-07	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155
1907-08	13,950	400,785	414,735	385,251	2,286	387,537	4,86,591	1,43,820	3,42,771
1908-09	21,167	434,862	456,029	373,892	..	373,892	4,79,031	1,72,859	3,06,172
1909-10	13,260	488,804	502,064	390,421	..	390,421	4,84,401	1,85,820	2,98,581

No. 18

MADRAS.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT MANUFACTURED and IMPORTED in each year from 1890-91 to 1909-10*

	Manufactured			Imported: from Bombay, Goa, and other places	Grand Total
	By Government	Under excise licenses	Total		
1890-91	1,654,830	7,069,451	8,724,281	1,264,872	9,989,153
1891-92	1,876,058	7,913,166	9,789,224	1,375,650	11,164,874
1892-93	1,912,592	7,295,425	9,208,017	1,264,081	10,472,098
1893-94	1,255,005	6,123,486	7,378,491	1,053,203	8,431,694
1894-95	1,730,783	7,274,848	9,005,631	1,151,549	10,157,180
1895-96	1,683,988	6,894,554	8,578,542	1,278,891	9,857,433
1896-97	3,351,928	6,335,857	9,687,785	1,131,940	10,819,725
1897-98	1,754,973	4,708,936	6,463,909	1,252,053	7,715,962
1898-99	1,224,213	5,716,199	6,940,412	1,170,560	8,110,972
1899-1900	2,399,718	5,025,566	7,425,284	1,219,247	8,644,531
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,002	9,891,302	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,066,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050
1908-09	4,512,244	7,593,790	12,106,034	1,182,477	13,288,511
1909-10	2,570,842	5,709,043	8,279,885	1,150,885	9,430,770

No. 19

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORTED SALT, and RATE OF DUTY, in each year from 1890-91 to 1909-10*

	Sold for home and inland consumption				Proceeds realised	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt		Monopoly price per maund
	Government salt	Imported	Made under excise licenses	Total					
					₹	*Annas*	₹	*a.*	₹ *a.* *p.*
1890-91	770,887	1,264,872	5,887,709	7,923,468	1,88,47,600	10·08	2	8	2 10— 2 11— 2 12—
1891-92	999,830	1,375,650	5,809,915	8,185,395	1,74,00,630	9·5	2	8	2 10— 2 11— 2 12—
1892-93	987,343	1,264,081	5,906,030	8,157,454	1,66,85,930	11·17	2	8	2 10— 2 11— 2 12—
1893-94	984,378	1,053,203	5,978,208	8,015,789	1,59,49,310	9·5	2	8	2 10— 2 11— 2 12—
1894-95	1,153,952	1,151,549	5,916,144	8,221,645	1,75,34,320	10·17	2	8	2 10— 2 11— 2 12—
1895-96	1,214,352	1,278,893	5,778,151	8,271,396	1,94,45,400	9·33	2	8	2 10— 2 11— 2 12—
1896-97	1,155,766	1,131,940	5,735,557	8,023,263	1,65,38,460	9·67	2	8	2 10— 2 11— 2 12—
1897-98	1,798,570	1,252,053	5,328,690	8,379,313	1,70,44,790	9·5	2	8	2 10— 2 11— 2 11 6 2 12— 2 13—
1898-99	2,505,036	1,170,560	4,702,939	8,378,535	1,98,70,770	9·25	2	8	2 10— 2 11— 2 11 6
1899-1900	3,029,148	1,219,247	4,357,114	8,605,509	1,82,93,540	9·23	2	8	2 10— 2 11—
1900-01	2,927,985	1,136,360	4,996,107	9,060,452	1,83,53,995	9·38	2	8	2 10— 2 11—
1901-02	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10·4	2	8	2 10— 2 11—
1902-03	2,648,889	1,208,907	5,264,423	9,122,219	2,00,59,084	10·4	2 2	8 —	2 11— 2 10— 2 3— 2 2—
1903-04	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11·35	2	—	2 3— 2 2—
1904-05	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,374	8·70	2 1	— 8	2 3— 2 2— 1 11— 1 10—
1905-06	2,726,015	1,066,093	6,119,173	9,911,281	1,55,59,523	8·72	1	8	1 11— 1 10—
1906-07	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8·17	1 1	8 —	1 11— 1 10— 1 3— 1 2—
1907-08	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8·08	1	—	1 3— 1 2—
1908-09	3,741,966	1,182,477	6,123,779	11,048,222	1,03,74,668	8·17	1	—	1 3— 1 2—
1909-10	3,708,886	1,150,885	6,132,037	10,991,808	1,04,29,888	8·23	1	—	1 3— 1 2—

No. 20

MADRAS.—*QUANTITY of SALT (in maunds of 82⅔ lb) SUPPLIED FREE of DUTY, in each year from 1890-91 to 1909-10*

	To French Government	To Amindivi Islands	For fish curing	For other purposes	Total
1890-91	54,394	..	196,425	..	250,819
1891-92	58,363	..	175,099	..	233,462
1892-93	57,107	..	160.466	..	217,573
1893-94	52,863	..	146,947	..	199,810
1894-95	54,880	..	148,822	..	203,702
1895-96	53,127	..	170,790	..	223.917
1896-97	54,995	..	149,023	..	204,018
1897-98	41,622	..	157,722	..	199,344
1898-99	54,577	..	138,655	..	193,232
1899-1900	44,224	..	191,985	1,600	237,809
1900-01	54,070	..	202,239	600	256,909
1901-02	57,576	..	248,876	1,800	308,252
1902-03	56,102	..	180,865	800	237,767
1903-04	60,838	..	192,726	(*a*) 7,602	261,166
1904-05	61,474	..	199,833	(*b*) 3,600	264,907
1905-06	61,730	..	157,865	(*c*) 5,700	225,295
1906-07	73,238	..	150,823	(*d*) 8,860	232,921
1907-08	57,616	..	205,275	(*e*) 6,400	269,291
1908-09	80,470	..	197,135	2,540	280,145
1909-10	61,882	..	179,914	10,108	251,904

(*a*) Includes 6,000 mds. sent to the Travancore State.
(*b*) „ 2,400 mds. „ „ „
(*c*) „ 3,600 mds. „ „ „
(*d*) „ 6,000 mds. „ „ „
(*e*) „ 4,000 mds. „ „ „

No. 21

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1890-91 to 1909-10*

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		£	£	£
1890-91	6,952,230	1,91,95,520	15,84,670	1,76,10,850
1891-92	7,095,205	1,76,81,800	17,73,890	1,59,07.910
1892-93	7,198,924	1,69,94,830	17,55,520	1,52,39,310
1893-94	7,262,803	1,62,31,360	18,58,650	1,43,72,710
1894-95	7,554,286	1,78,46,130	19,23,450	1,59,22,680
1895-96	7,654,190	1,97,68,990	21,51,410	1,76,17,580
1896-97	7,300,603	1,68,16,300	21,57,670	1,46,58,639
1897-98	7,585,492	1,72,72,460	18,00,680	1,54,71,780
1898-99	7,844,005	1,99,84,130	17,41,870	1,82,42,260
1899-1900	8,182,865	1,85,50,390	19,14,190	1,66,36,200
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,805	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,005	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,52,898	20,50,513	1,02,02,385
1908-09	10,375,184	1,06,20,404	15,81,788	90,38,616
1909-10	10,204,089	1,06,73,640	14,03,679	92,69,961

STAMPS

[TABLES 1 TO 12, PAGES 83 TO 99]

(*Compiled from special official returns*)

The stamp revenue is derived from two great classes of stamps—judicial or court-fee stamps and non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870; non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation.

The immediate control of the stamp revenue is vested in the local Governments, subject to the general supervision of the Government of India.

The stamps are manufactured in England, the quantities required for consumption being sent to India on annual indents. They are consigned to the Central Stamp depôts at Calcutta, Madras, Bombay, Rangoon, and Karáchi, whence supplies are distributed to local depôts and offices on indent. The Central depôts supply the requirements of the different provinces as shewn below :—

Calcutta	Bengal, the United Provinces of Agra and Oudh, Eastern Bengal and Assam, Central India, and the Central Provinces and Berar (in regard to stamps for copies).
Madras	Madras Presidency, Coorg, and the treasuries at Bangalore and Travancore.
Bombay	Bombay Presidency (excluding Sind), the Central Provinces and Berar (except in regard to stamps for copies which, as stated above, are supplied from the Calcutta Depôt), and Abu, Anadra, and the connected areas in Rajputana.
Rangoon . . .	Burma and the Andamans.
Karáchi	Sind, Baluchistan, the North-West Frontier Province, the Panjab, Rajputana (except Abu, Anadra, and the connected areas in Rajputana, which, as stated above, are supplied from the Bombay Depôt), the Residency treasuries in Kashmir, the Khorasan Agency treasury, and the areas under the jurisdiction of the Political Resident in the Persian Gulf.

In each province there is a Superintendent of Stamps,—(in Bengal, Eastern Bengal and Assam, and Madras he is a member of the Board of Revenue and in the United Provinces, the Junior Secretary to the Board of Revenue), who ordinarily combines other functions with the function of administering the stamp revenue. Stamps are sold by certain officials (such as postmasters) and by licensed vendors whose business is conducted under rules framed by the local authorities, and to whom stamps are supplied in quantity at various rates of discount.

Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. These officers are required, when affixing the labels, to impress them by means of a stamping machine, and also to stamp or write on the face of the label the date of impression, their initials being added when the duty amounts to five rupees and upwards, and their signatures (under the label) when the duty amounts to twenty rupees or more. The centres provided for the purpose of affixing and impressing labels are—the Calcutta, Chittagong, Godavari, Tinnevelly, Malabar, and South Canara collectorates; the Moulmein, Akyab, and Bassein treasuries; the office of the Deputy Commissioner of Kamrup at Gauhati; the offices of the Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Karáchi, Nagpur, and Aden; and the office of the Junior Secretary to the Board of Revenue, United Provinces of Agra and Oudh.

The various classes of stamps with their values are —

Unified postage and revenue stamps . . .	Half-anna and one anna
Foreign bill stamps	from 2 annas to 6 rupees
Share-transfer stamps	„ „ „ „ 10 „
Special adhesive stamps	„ „ „ „ 1,000 „
Húndi stamped paper	„ „ „ „ 15 „
Impressed non-judicial stamps	„ „ „ „ 1,000 „
Adhesive court-fee stamps	„ 1 anna „ 6 „
Impressed „ „	„10 rupees „ 1,000 „
Stamps for copies	„ 2 annas „ 2 „

The revenue from stamps has increased steadily, as will be seen from the figures appended :—

	Judicial	Non-judicial	TOTAL
	₹	₹	₹
Annual average 1878-79 to 1882-83 . . .	2,20,39,898	1,05,76,996	3,26,16,894
„ „ 1883-84 to 1887-88 . . .	2,53,38,468	1,14,60,348	3,67,98,816
„ „ 1888-89 to 1892-93 . . .	2,80,85,838	1,34,57,032	4,15,42,870
„ „ 1893-94 to 1897-98 . . .	3,19,19,232	1,49,75,448	4,68,94,680
„ „ 1898-99 to 1902-03 . . .	3,46,26,250	1,54,23,172	5,00,49,422
„ „ 1903-04 to 1907-08 . . .	3,97,16,153	1,93,06,120	5,90,22,273
In the year 1908-09	4,54,17,902	2,30,59,639	6,84,77,541
„ „ 1909-10	4,84,62,115	2,28,73,098	7,13,35,213

STAMPS

No. 1

RECEIPTS and CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1885-86 to 1909-10*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	NET RECEIPTS	Cost of general supervision	Cost of stamps, stamped paper and plain paper used with Court-fee stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon (*a*)
1885–86	2,51,01,180	1,15,13,030	3,66,14,210	6,17,180	4,45,640	32,890	10,95,710	3,55,18,500	1,95,570	1,87,750
1886–87	2,59,17,900	1,15,53,410	3,74,71,310	6,31,350	4,48,420	35,720	11,15,490	3,63,55,820	1,84,140	5,87,660
1887–88	2,65,45,760	1,21,20,840	3,86,66,600	6,52,980	4,35,330	36,240	11,24,550	3,75,42,050	1,65,350	6,28,420
1888–89	2,65,23,970	1,26,08,980	3,91,32,950	6,38,070	4,32,340	41,760	11,12,170	3,80,20,780	1,58,600	6,28,420
1889–90	2,77,69,080	1,31,04,200	4,08,73,280	6,63,520	4,70,220	54,000	11,87,740	3,96,85,540	1,36,060	6,16,060
1890–91	2,73,46,840	1,33,73,970	4,07,20,810	6,59,550	4,64,780	49,060	11,73,390	3,95,47,420	1,36,920	5,88,440
1891–92	2,88,61,970	1,37,10,770	4,25,72,740	6,93,180	4,68,380	54,060	12,15,620	4,13,57,120	1,46,200	4,67,550
1892–93	2,99,27,330	1,44,87,240	4,44,14,570	7,31,340	5,31,720	56,550	13,19,610	4,30,94,960	1,22,780	7,58,510
1893–94	3,06,26,010	1,44,22,030	4,50,48,040	7,37,650	5,21,620	57,420	13,16,690	4,37,31,350	1,28,130	8,07,310
1894–95	3,16,09,060	1,45,95,470	4,62,04,530	7,56,820	5,71,060	62,590	13,90,470	4,48,14,060	1,23,640	8,30,840
1895–96	3,22,16,770	1,49,93,250	4,72,10,020	7,52,380	5,07,590	67,280	13,27,250	4,58,82,770	1,28,530	8,85,860
1896–97	3,21,19,660	1,55,83,140	4,77,02,800	7,71,960	5,65,180	64,560	14,01,700	4,63,01,100	1,30,860	8,25,400
1897–98	3,30,24,660	1,52,83,350	4,83,08,010	7,79,360	5,26,280	73,280	13,78,920	4,69,29,090	1,27,110	8,87,860
1898–99	3,34,23,250	1,45,06,890	4,79,30,140	7,53,600	5,19,830	95,550	13,68,980	4,65,61,160	1,25,440	7,72,550
1899–1900	3,40,45,352	1,48,85,993	4,89,31,345	7,46,190	5,92,100	71,614	14,09,904	4,75,21,441	1,32,584	7,21,622
1900–01	3,42,35,253	1,58,71,309	5,01,66,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	1,36,222	7,90,884
1901–02	3,58,47,764	1,58,08,999	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	1,37,046	7,78,772
1902–03	3,55,79,632	1,60,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	1,44,039	7,11,258
1903–04	3,67,06,185	1,69,59,972	5,36,66,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	1,43,139	7,86,488
1904–05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,17,373	84,155	17,20,545	5,43,12,540	78,296	8,25,525
1905–06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,967	85,836	6,68,439
1906–07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,248	6,59,586	82,004	17,73,838	5,81,42,795	1,11,606	7,62,081
1907–08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,67,641	1,22,518	8,10,018
1908–09	4,54,17,902	2,30,59,639	6,84,77,541	10,98,248	7,57,414	2,84,264	21,39,926	6,63,37,615	1,34,873	8,42,759
1909–10	4,84,62,115	2,28,73,098	7,13,35,213	11,39,513	7,80,312	1,55,514	20,75,339	6,92,59,874	65,067†	8,27,756

† Incomplete—See foot note (*b*) to table No. 10

No. 1—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA, from 1885-86 to 1909-10*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras (*b*), Karáchi and Rangoon (*c*)
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885–86	2,39,60,820	8,86,300	2,36,950	17,110	2,51,01,180	2,79,870	2,95,200	13,970	5,89,040	49,710
1886–87	2,46,21,750	10,41,760	2,40,150	14,240	2,59,17,900	2,88,880	3,11,290	14,420	6,14,590	1,95,190
1887–88	2,51,50,770	11,06,320	2,52,040	36,630	2,65,45,760	2,94,840	2,91,140	13,050	5,99,030	2,01,390
1888–89	2,50,75,080	11,64,130	2,66,400	18,360	2,65,23,970	2,65,610	2,86,420	17,960	5,69,990	2,23,290
1889–90	2,62,31,250	12,15,030	3,01,550	21,250	2,77,69,080	2,78,700	3,08,070	23,130	6,09,900	2,33,240
1890–91	2,59,08,400	11,14,110	3,06,900	17,430	2,73,46,840	2,71,040	3,04,580	21,300	5,96,920	2,14,090
1891–92	2,73,56,270	11,64,620	3,21,700	19,380	2,88,61,970	2,86,190	3,00,690	24,890	6,11,770	2,07,280
1892–93	2,82,84,140	13,07,240	3,19,110	16,840	2,99,27,330	2,96,580	3,18,840	25,120	6,40,540	2,74,090
1893–94	2,88,32,470	14,31,270	3,35,660	26,610	3,06,26,010	3,07,330	3,39,160	27,330	6,73,820	3,01,950
1894–95	2,97,95,590	14,41,790	3,48,750	22,930	3,16,09,060	3,21,530	3,55,960	32,030	7,09,520	3,02,010
1895–96	3,03,99,050	14,46,050	3,53,610	18,060	3,22,16,770	3,17,710	3,21,680	33,770	6,73,160	3,26,270
1896–97	3,02,71,790	14,60,900	3,74,110	12,860	3,21,19,660	3,24,220	3,74,180	31,020	7,29,420	2,96,430
1897–98	3,11,07,670	14,76,020	4,25,120	15,850	3,30,24,660	3,30,650	3,37,050	39,150	7,06,850	2,95,230
1898–99	3,14,10,960	15,23,350	4,73,030	15,910	3,34,23,250	3,41,170	3,51,320	33,740	7,26,230	2,71,770
1899–1900	3,20,23,568	15,61,872	4,44,396	15,516	3,40,45,352	3,42,885	3,99,382	36,705	7,78,972	2,65,539
1900–01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,73,053	33,936	7,04,716	2,56,757
1901–02	3,35,97,463	17,74,505	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,764
1902–03	3,33,22,993	17,69,658	4,70,607	16,374	3,55,79,632	3,03,513	3,72,299	34,720	7,10,532	3,05,746
1903–04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904–05	3,57,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905–06	3,71,44,792	19,57,197	5,05,247	20,750	3,96,27,986	3,51,159	4,78,356	41,139	8,70,654	2,94,768
1906–07	3,76,86,873	20,01,893	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	35,045	7,82,831	3,33,483
1907–08	4,11,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,041	4,42,669	1,06,116	9,04,826	3,41,725
1908–09	4,28,11,127	20,64,199	5,37,536	5,040	4,54,17,902	3,66,949	4,69,447	1,38,076	9,74,472	3,36,862
1909–10	4,56,64,800	22,21,176	5,67,471	8,668	4,84,62,115	4,01,578	4,75,340	56,668	9,33,586	3,76,493

* Figures for Berar are included with effect from 1903-04

(*a*) For 1885-86 the figures relate to the offices at Madras and Bombay

(*b*) For 1885-86 the figures relate to supplies from Madras and Bombay only

(*c*) See note (*b*) at foot of table No. 4

STAMPS

No. 1—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for all INDIA, from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon (*a*).
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86 .	82,21,080	12,42,020	5,18,070	7,94,410	1,47,180	2,40,809	3,49,470	1,15,13,030	3,37,310	1,50,440	18,920	5,06,670	1,38,040
1886-87 .	82,59,990	12,33,450	5,52,420	8,52,050	1,74,750	2,24,060	2,56,690	1,15,53,410	3,42,470	1,37,130	21,300	5,00,900	3,92,479
1887-88 .	86,46,370	12,57,370	5,79,750	8,81,280	1,83,670	2,71,870	3,00,530	1,21,20,840	3,58,140	1,44,190	23,190	5,25,520	4,27,030
1888-89 .	90,17,380	13,43,470	6,12,160	9,07,200	1,95,300	2,96,630	2,36,840	1,26,08,980	3,72,460	1,45,920	23,800	5,42,180	4,01,530
1889-90 .	94,04,740	13,91,740	6,19,460	9,61,660	1,83,750	2,76,409	2,66,450	1,31,04,200	3,84,820	1,62,150	30,870	5,77,840	3,82,820
1890-91 .	94,66,100	15,44,550	5,22,940	9,92,290	1,69,760	3,21,010	3,57,320	1,33,73,970	3,88,510	1,60,200	27,760	5,76,470	3,74,350
1891-92 .	99,62,920	14,56,810	5,27,860	10,62,300	1,64,320	3,05,250	2,31,310	1,37,10,770	4,06,990	1,67,690	29,170	6,03,850	2,60,270
1892-93 .	1,06,72,650	14,69,400	5,14,320	11,00,680	1,59,470	3,43,140	2,27,580	1,44,87,240	4,34,760	2,12,880	31,430	6,79,070	4,84,420
1893-94 .	1,06,10,590	14,80,050	5,38,120	11,32,140	1,72,320	2,93,180	1,95,630	1,44,22,030	4,30,320	1,82,460	30,090	6,42,870	5,05,360
1894-95 .	1,06,94,810	15,23,360	4,99,420	11,71,850	1,53,300	3,51,040	2,01,690	1,45,95,470	4,35,290	2,15,100	30,560	6,80,950	5,28,830
1895-96 .	1,07,17,200	16,43,700	5,81,960	12,29,720	1,62,370	4,00,980	2,57,320	1,49,93,250	4,34,670	1,85,910	33,510	6,54,090	5,59,590
1896-97 .	1,12,62,570	18,08,840	5,09,530	12,60,580	1,67,550	3,62,750	2,11,320	1,55,83,140	4,47,740	1,91,000	33,540	6,72,280	5,28,970
1897-98 .	1,11,83,799	17,14,450	4,02,660	12,91,590	1,44,400	3,49,250	1,97,210	1,52,83,350	4,48,690	1,86,230	34,130	6,72,050	5,92,630
1898-99 .	1,04,75,120	16,11,670	3,72,550	12,87,710	1,31,640	3,31,510	2,96,690	1,45,06,890	4,12,420	1,68,520	61,820	6,42,760	5,00,780
1899-1900 .	1,04,48,483	18,58,940	4,21,281	13,28,841	1,47,026	3,68,178	3,13,244	1,48,85,993	4,03,305	1,92,715	34,909	6,30,932	4,56,083
1900-01 .	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	2,34,822	2,60,754	1,58,71,309	6,06,180	1,88,377	39,917	8,44,474	5,34,127
1901-02 .	1,13,78,402	17,47,291	5,24,882	14,80,478	1,76,872	2,56,652	2,44,422	1,58,08,999	6,21,730	2,15,009	38,266	8,75,005	4,67,008
1902-03 .	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,05,512
1903-04 .	1,18,08,825	20,03,692	6,29,928	16,28,239	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,681	4,57,390
1904-05 .	1,21,44,932	21,99,056	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,433	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905-06 .	1,32,60,121	23,47,704	7,56,651	13,81,204	2,44,760	5,30,349	3,61,958	1,88,82,748	7,00,553	2,72,476	49,084	10,22,113	3,73,671
1906-07 .	1,38,78,312	23,80,399	8,40,890	9,70,629	2,66,270	10,34,345	3,41,585	1,97,12,430	6,91,191	2,52,857	46,959	9,91,007	4,28,598
1907-08 .	1,48,85,185	34,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,895	2,31,69,016	7,23,757	2,69,054	1,19,478	11,12,289	4,68,293
1908-09 .	1,53,72,944	33,90,600	8,42,574	11,54,915	3,17,207	11,75,547	8,05,852	2,30,59,639	7,31,299	2,87,967	1,46,188	11,65,454	5,05,897
1909-10 .	1,52,63,435	32,79,023	9,22,330	8,44,546	3,47,876	5,72,521	9,08,367	2,28,73,098 (*b*)	7,37,935	3,04,972	98,846	11,41,753	4,51,263

* Figures for Berar are included with effect from 1903-04

(*a*) For 1885-86 the figures relate to offices at Madras and Bombay

(*b*) Includes Rs. 7,35,000 as contributions on account of unified stamps in Burma, Bengal, and the Central Provinces and Berar

No. 2

RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1885-86 to 1909-10

	India, General*	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Panjab	North-West Frontier Province	Bombay	Central Provinces	Madras	TOTAL
	RECEIPTS										
1885-86 . .	3,68,420	9,37,560	7,82,720	1,32,58,060	62,17,310	33,43,050		44,38,320	13,70,570	58,98,200	3,66,14,210
1886-87 . .	3,98,480	8,87,190	7,42,160	1,34,63,170	63,69,170	35,21,480		47,98,440	14,69,530	58,21,690	3,74,71,310
1887-88 . .	4,59,380	8,89,540	7,86,820	1,38,16,030	65,89,160	37,28,990		48,91,050	15,33,860	59,71,770	3,86,66,600
1888-89 . .	4,42,050	9,11,100	7,26,780	1,38,38,980	66,02,640	39,01,300		49,99,390	15,75,120	61,35,600	3,91,32,960
1889-90 . .	4,38,940	12,02,720	8,03,030	1,42,37,780	69,41,880	39,06,130		52,35,010	16,06,770	65,01,020	4,08,73,280
1890-91 . .	4,49,130	12,51,040	7,67,650	1,43,06,600	67,32,810	38,93,440		53,55,920	15,19,350	64,44,870	4,07,20,810
1891-92 . .	4,16,600	13,23,910	8,20,820	1,51,00,460	69,35,320	40,76,710		54,55,210	16,95,020	67,48,690	4,25,72,740
1892-93 . .	4,53,850	15,54,890	8,15,260	1,55,45,460	71,52,210	41,10,630		57,38,300	16,90,310	73,53,660	4,44,14,570
1893-94 . .	4,81,340	15,60,930	8,47,170	1,59,76,140	72,49,820	41,39,260		56,08,560	17,52,140	74,32,680	4,50,48,040
1894-95 . .	4,91,770	16,94,300	8,19,220	1,67,01,150	70,77,300	40,17,110		58,22,130	17,08,890	78,72,660	4,62,04,530
1895-96 . .	4,68,360	17,04,310	8,84,830	1,67,71,630	72,99,990	42,67,220		61,26,950	17,19,310	79,67,420	4,72,10,020
1896-97 . .	4,94,980	16,49,830	9,00,180	1,75,74,300	70,92,730	45,99,360		57,23,650	17,26,870	79,40,900	4,77,02,800
1897-98 . .	4,20,050	17,01,070	8,69,750	1,77,59,420	73,21,770	44,09,850		58,06,530	15,98,920	84,20,850	4,83,08,010
1898-99 . .	3,32,660	17,64,730	9,67,770	1,73,81,080	74,15,700	42,79,840		59,76,320	15,45,430	82,66,610	4,79,30,140
1899-1900 . .	3,15,080	19,36,806	9,27,100	1,82,78,888	75,56,940	43,30,794		59,12,250	13,31,557	83,41,930	4,89,31,345
1900-01 . .	2,98,470	20,82,932	9,46,530	1,84,34,830	82,87,510	42,85,712		58,93,160	13,11,508	85,65,910	5,01,06,562
1901-02 . .	3,07,791	22,62,761	9,48,220	1,90,05,559	83,81,010	38,38,267	3,86,721	62,79,450	15,57,806	86,89,268	5,16,56,763
1902-03 . .	2,90,888	26,33,861	10,24,218	1,95,70,438	80,46,760	39,54,828	3,91,528	60,00,513	14,61,136	82,48,133	5,16,22,303
1903-04 . .	2,90,639	29,43,307	9,87,445	1,98,35,514	82,52,041	40,54,142	3,86,819	61,53,798	23,03,119	84,59,333	5,36,66,157
1904-05 . .	2,90,749	33,14,176	9,98,661	2,08,65,298	84,46,719	40,43,287	3,74,361	64,20,027	24,35,661	88,44,146	5,60,33,085
1905-06 . .	2,81,595	36,43,980	87,60,106	1,43,62,962	88,98,531	38,42,119	4,13,972	64,92,115	26,63,694	92,51,660	5,85,10,734
1906-07 . .	2,78,115	37,96,661	90,68,715	1,47,06,682	92,21,082	38,61,070	4,21,654	62,61,861	23,95,476	99,65,317	5,99,16,633
1907-08 . .	39,86,616	38,34,291	96,38,890	1,55,88,275	97,46,325	40,94,259	4,66,473	64,45,101	26,94,163	1,04,90,363	6,69,84,756
1908-09 . .	40,30,082	35,76,057	99,39,964	1,55,99,226	99,83,699	46,85,226	4,86,535	64,21,397	29,27,608	1,08,27,747	6,84,77,541
1909-10 . .	38,73,088	36,11,058	1,01,63,928	1,56,17,383	1,10,40,172	48,96,983	5,21,384	69,20,806	31,99,324	1,14,91,087	7,13,35,213

NOTE.—Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08

No. 2—*continued*

RECEIPTS and CHARGES (in rupees) on account of STAMPS in each PROVINCE and PRESIDENCY of INDIA from 1885-86 to 1909-10—continued.

	India, General*	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Panjab	North West Frontier Province	Bombay	Central Provinces	Madras	TOTAL
	CHARGES										
1885–86	16,020	25,410	20,540	3,53,170	1,53,200	1,11,310		1,71,760	36,050	2,08,250	11,95,710
1886–87	17,360	30,650	19,370	3,49,720	1,41,750	1,20,550		2,01,560	29,780	2,04,750	11,15,490
1887–88	18,460	26,340	19,810	3,56,680	1,42,050	1,25,300		1,92,150	29,100	2,14,660	11,24,550
1888–89	19,270	30,660	18,630	3,26,890	1,41,000	1,36,700		1,86,560	33,010	2,19,450	11,12,170
1889–90	17,590	45,250	19,020	3,35,060	1,56,200	1,41,690		2,14,400	30,890	2,27,640	11,87,740
1890–91	18,410	43,700	19,470	3,43,810	1,52,270	1,40,510		2,01,400	28,820	2,25,000	11,73,390
1891–92	17,210	37,850	21,060	3,56,490	1,54,890	1,46,910		2,19,400	29,980	2,31,830	12,15,620
1892–93	18,170	44,970	20,760	3,80,920	1,53,530	1,57,940		2,49,380	35,080	2,58,860	13,19,610
1893–94	20,800	51,040	22,170	3,85,960	1,62,370	1,51,320		2,21,290	34,790	2,66,950	13,16,690
1894–95	18,130	55,260	22,180	4,03,440	1,53,950	1,50,990		2,55,480	36,250	2,94,790	13,90,470
1895–96	20,620	57,550	23,420	4,00,050	1,32,540	1,60,350		2,28,060	44,100	2,60,560	13,27,250
1896–97	19,440	57,820	23,620	4,20,390	1,43,140	1,73,910		2,54,290	38,770	2,70,320	14,01,700
1897–98	17,250	61,840	22,350	4,30,950	1,45,550	1,66,220		2,16,000	34,620	2,84,140	13,78,920
1898–99	15,090	58,070	23,120	4,12,510	1,50,310	1,60,540		2,33,160	32,890	2,83,290	13,68,980
1899–1900	14,057	59,596	23,940	4,23,547	1,55,110	1,74,447		2,75,730	29,307	2,54,170	14,09,904
1900–01	11,230	63,762	25,770	4,83,092	2,22,820	1,69,688		2,52,855	34,473	2,85,500	15,49,190
1901–02	11,651	73,957	24,595	4,93,989	2,18,690	1,53,425	18,612	2,35,282	40,543	2,86,595	15,57,339
1902–03	11,352	80,800	27,438	4,95,497	2,20,041	1,61,152	17,226	2,28,147	40,570	3,04,419	15,86,642
1903–04	11,957	97,184	27,886	5,25,152	2,29,268	1,63,090	16,893	2,33,307	85,637	2,99,687	16,90,061
1904–05	13,110	1,05,368	26,797	5,26,627	2,25,705	1,71,916	18,863	2,32,082	82,332	3,17,745	17,20,545
1905–06	13,225	1,25,694	2,28,562	3,49,792	2,50,777	1,66,875	19,279	3,06,494	93,562	3,38,507	18,92,767
1906–07	10,754	1,31,622	2,47,494	3,50,512	2,37,365	1,60,020	17,762	2,06,083	85,883	3,26,343	17,73,838
1907–08	21,114	1,26,004	2,53,661	3,60,841	2,54,685	1,69,845	19,548	2,15,069	98,601	4,97,747	20,17,115
1908–09	40,987	1,23,436	2,62,410	3,75,125	2,59,681	1,75,885	21,515	2,47,422	1,05,495	5,28,270	21,39,926
1909–10	35,992	1,30,086	2,59,235	3,77,025	2,74,895	1,86,692	21,699	2,95,586	1,10,455	3,83,674	20,75,339

NOTE.—Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 3

RECEIPT and CHARGES (in rupees) on account of STAMPS for **INDIA, GENERAL,*** *from 1885-86 to 1909-10*

	RECEIPTS			CHARGES					
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
1885–86	1,98,850	1,69,570	3,68,420	12,720	2,290	1,010	16,020	3,52,400	..
1886–87	2,14,730	1,83,750	3,98,480	13,520	2,610	1,230	17,360	3,81,120	..
1887–88	2,55,600	2,03,780	4,59,380	14,830	2,840	790	18,460	4,40,920	3,650
1888–89	2,36,420	2,05,630	4,42,050	14,590	3,700	980	19,270	4,22,780	5,110
1889–90	2,42,120	1,96,820	4,38,940	13,500	3,060	1,030	17,590	4,21,350	5,080
1890–91	2,35,460	2,13,670	4,49,130	13,880	3,290	1,240	18,410	4,30,720	5,440
1891–92	2,26,720	1,89,880	4,16,600	12,150	4,080	980	17,210	3,99,390	2,990
1892–93	2,53,300	2,00,550	4,53,850	13,300	3,350	1,520	18,170	4,35,680	5,680
1893–94	2,73,730	2,07,610	4,81,340	13,500	5,510	1,790	20,800	4,60,540	4,690
1894–95	2,98,360	1,93,410	4,91,770	13,300	3,420	1,410	18,130	4,73,640	360
1895–96	2,64,970	2,03,390	4,68,360	13,360	5,440	1,820	20,620	4,47,740	3,950
1896–97	3,03,240	1,91,740	4,94,980	12,760	4,610	2,070	19,440	4,75,540	4,580
1897–98	2,52,860	1,67,190	4,20,050	11,400	3,980	1,870	17,250	4,02,800	4,110
1898–99	2,26,860	1,05,800	3,32,660	7,340	5,770	1,980	15,090	3,17,570	3,030
1899–1900	2,06,024	1,09,056	3,15,080	7,399	5,063	1,595	14,057	3,01,023	2,212
1900–01	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,87,240	2,928
1901–02	2,14,250	93,451	3,07,701	6,262	3,879	1,510	11,651	2,96,050	4,464
1902–03	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	2,79,536	4,549
1903–04	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	2,78,682	3,492
1904–05	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	2,77,639	4,855
1905–06	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	2,68,370	3,555
1906–07	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,67,361	2,841
1907–08	18,51,405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	39,65,502	5,002
1908–09	20,86,563	19,43,519	40,30,082	7,801	10,607	22,579	40,987	39,89,095	4,623
1909–10	20,90,997	17,82,091	38,73,088	7,595	5,957	22,440	35,992	38,37,096	2,705

*Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08

No. 3—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **INDIA, GENERAL,*** *from 1885-86 to 1909-10*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885–86	1,73,990	..	24,840	20	1,98,850	4,350	1,370	70	5,790	..
1886–87	1,89,540	2,510	22,680	..	2,14,730	4,800	1,400	90	6,290	..
1887–88	2,32,970	60	22,570	..	2,55,600	5,330	1,400	30	6,760	630
1888–89	2,13,420	..	23,000	..	2,36,420	4,910	1,740	60	6,710	730
1889–90	2,20,590	..	21,530	..	2,42,120	4,210	1,950	..	6,160	750
1890–91	2,11,060	..	24,400	..	2,35,460	3,950	1,660	150	5,760	810
1891–92	2,04,020	..	22,700	..	2,26,720	3,640	2,810	..	6,450	490
1892–93	2,24,720	..	28,580	..	2,53,300	4,130	1,740	..	5,870	720
1893–94	2,45,740	..	27,990	..	2,73,730	4,400	4,140	1,790	10,330	1,070
1894–95	2,67,230	..	31,130	..	2,98,360	4,660	1,910	1,410	7,980	120
1895–96	2,41,280	..	23,690	..	2,64,970	4,440	2,630	1,820	8,890	960
1896–97	2,76,280	..	26,960	..	3,03,240	4,400	2,940	1,860	9,200	820
1897–98	2,22,460	..	30,400	..	2,52,860	4,210	2,530	1,870	8,610	1,000
1898–99	2,00,470	..	26,390	..	2,26,860	3,790	4,340	1,980	10,110	1,160
1899–1900	1,88,149	14,095	3,780	..	2,06,024	3,467	3,733	1,595	8,795	465
1900–01	1,73,225	16,230	3,443	..	1,92,898	1,844	1,564	1,708	5,116	781
1901–02	1,98,115	11,405	3,822	908	2,14,250	2,053	2,441	1,510	6,004	1,548
1902–03	1,88,240	..	3,624	518	1,92,382	1,913	2,110	1,578	5,601	1,279
1903–04	1,89,844	..	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904–05	1,83,719	..	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905–06	1,75,313	..	3,205	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906–07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,502
1907–08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,777
1908–09	20,75,656	2,655	7,418	834	20,86,563	3,888	8,071	465	12,424	975
1909–10	20,78,785	3,277	7,990	945	20,90,997	3,949	3,667	873	8,489	1,147

No. 3—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **INDIA, GENERAL,*** *from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885–86	47,910	..	16,630	69,200	20,050	14,330	1,450	1,69,570	8,370	920	940	10,230	..
1886–87	51,290	..	19,390	63,850	27,720	19,240	2,260	1,83,750	8,720	1,190	1,160	11,070	..
1887–88	59,140	10	18,970	75,630	24,910	22,340	2,780	2,03,780	9,500	1,440	760	11,700	3,020
1888–89	59,600	..	15,960	81,650	22,980	22,720	2,720	2,05,630	9,680	1,960	920	12,560	4,350
1889–90	54,160	..	18,530	80,400	18,090	23,390	2,250	1,96,820	9,290	1,110	1,030	11,430	4,330
1890–91	55,420	..	17,230	91,340	20,200	25,510	3,970	2,13,670	9,930	1,630	1,090	12,650	4,630
1891–92	54,630	..	17,140	77,030	14,750	23,310	3,020	1,89,880	8,510	1,270	980	10,760	2,500
1892–93	60,180	..	15,340	79,900	18,910	23,520	2,700	2,00,550	9,170	1,610	1,520	12,300	4,960
1893–94	60,560	..	16,130	77,960	21,510	29,240	2,210	2,07,610	9,100	1,370	...	10,470	3,620
1894–95	55,910	..	16,620	73,010	18,690	26,990	2,190	1,93,410	8,630	1,520	...	10,150	240
1895–96	62,070	..	17,770	77,830	17,990	24,130	3,600	2,03,390	8,920	2,810	..	11,730	2,990
1896–97	66,190	..	14,440	72,720	16,120	20,370	1,900	1,91,740	8,360	1,670	210	10,240	3,760
1897–98	61,090	..	13,610	64,650	8,800	17,630	1,410	1,67,190	7,180	1,450	...	8,630	3,110
1898–99	52,860	..	11,500	23,520	770	15,060	2,090	1,05,800	3,550	1,430	...	4,980	1,870
1899–1900	57,250	..	11,316	24,207	609	13,872	1,802	1,09,056	3,932	1,330	...	5,262	1,747
1900–01	58,218	..	10,398	22,974	625	12,103	1,254	1,05,572	4,519	1,595	...	6,114	2,147
1901–02	52,815	..	7,731	21,301	217	10,278	1,109	93,451	4,209	1,438	...	5,647	2,916
1902–03	65,309	..	10,109	20,848	440	986	814	98,506	4,329	1,422	..	5,751	3,270
1903–04	58,080	..	9,996	24,413	383	883	2,956	96,711	4,461	1,911	...	6,372	2,133
1904–05	62,516	..	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	...	6,445	3,486
1905–06	67,760	5	9,157	20,472	775	825	3,611	1,02,605	4,539	3,085	..	7,624	2,441
1906–07	66,353	..	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907–08	2,49,745	11,17,810	1,62,514	8,340	90,624	1,95,008	3,11,170	21,35,211	3,615	2,754	4,396	10,765	3,225
1908–09	3,78,976	11,19,861	1,19,830	24,915	68,966	1,39,249	91,722	19,43,519	3,913	2,536	22,114	28,563	3,648
1909–10	3,81,378	9,78,625	1,17,865	44,546	79,917	73,592	1,06,168	17,82,091	3,646	2,290	21,567	27,503	1,558

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands to which Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat and the Presidency have been added from 1907-08

No. 4

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BURMA**, *from 1885-86 to 1909-10*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (b)
1885–86	6,05,620	3,31,940	9,37,560	16,500	8,400	510	25,410	9,12,150		..
1886–87	5,86,990	3,00,200	8,87,190	16,840	13,360	450	30,650	8,56,540		5,060
1887–88	5,55,860	3,33,680	8,89,540	18,710	7,480	150	26,340	8,63,200		8,610
1888–89	5,48,050	3,63,050	9,11,100	20,470	9,590	600	30,660	8,80,440		11,710
1889–90	7,56,060	4,46,660	12,02,720	24,300	18,620	2,330	45,250	11,57,470		10,070
1890–91	8,01,160	4,49,880	12,51,040	22,690	20,620	390	43,700	12,07,340		10,450
1891–92	8,11,800	5,12,110	13,23,910	25,550	11,780	520	37,850	12,86,060		9,890
1892–93	9,59,400	5,95,490	15,54,890	28,730	15,790	450	44,970	15,09,920		10,470
1893–94	10,02,680	5,58,250	15,60,930	28,080	22,160	800	51,040	15,09,890		16,270
1894–95	11,50,010	5,44,290	16,94,300	28,680	25,950	630	55,260	16,39,040		10,310
1895–96	11,32,810	5,71,500	17,04,310	28,800	27,130	1,620	57,550	16,46,760		11,210
1896–97	10,65,780	5,84,050	16,49,830	30,430	25,850	1,540	57,820	15,92,010		12,550
1897–98	10,39,980	6,61,090	17,01,070	34,970	25,890	980	61,840	16,39,230		12,420
1898–99	10,52,410	7,12,320	17,64,730	35,990	21,120	960	58,070	17,06,660		15,510
1899–1900	11,69,387	7,67,419	19,36,806	37,605	20,695	1,296	59,596	18,77,210		12,317
1900–01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170		18,032
1901–02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804		23,141
1902–03	15,83,053	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061		22,009
1903–04	16,42,124	13,01,183	29,43,307	52,097	42,895	2,192	97,184	28,46,123		31,567
1904–05	18,81,272	14,32,904	33,14,176	55,038	46,171	4,159	1,05,368	32,08,808	5,404	(a)62,025
1905–06	22,93,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,608
1906–07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,425	1,31,622	36,65,039	24,213	28,135
1907–08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,715	32,400
1908–09	23,07,811	12,68,246	35,76,057	54,285	66,302	2,849	1,23,436	34,52,621	25,400	28,125
1909–10	22,33,687	13,77,371	36,11,058	53,876	72,980	3,230	1,30,086	34,80,972	24,554	21,129

(a) Includes the value of the Stamps sent from Calcutta to form the opening stock of the new Central Depôt at Rangoon for supply to local depôts and the Andamans with effect from the 1st March 1905

(b) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depôt at Rangoon

No. 4—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BURMA**, *from 1885-86 to 1909-10*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
1885–86	6,02,600	2,890	..	..	6,05,490	..	..	..	..	..
1886–87	5,86,790	..	..	130	5,86,920	6,610	4,680	..	11,290	..
1887–88	5,55,830	..	..	200	5,56,030	6,990	10,940	..	17,930	1,570
1888–89	5,46,740	..	..	30	5,46,770	7,430	5,030	..	12,460	2,460
1889–90	7,48,290	5,130	..	1,310	7,54,730	7,660	6,330	..	13,990	3,230
1890–91	7,98,160	..	320	2,320	8,00,800	9,790	8,940	170	18,900	2,700
1891–92	8,08,780	..	40	2,960	8,11,780	10,050	15,900	10	25,960	2,420
1892–93	9,57,180	..	20	3,000	9,60,200	10,030	8,140	30	18,200	3,240
1893–94	9,98,690	..	..	2,220	10,00,910	11,110	10,660	20	21,790	3,060
1894–95	11,48,760	..	..	3,990	11,52,750	11,780	16,180	80	28,040	6,330
1895–96	11,32,060	..	..	1,250	11,33,310	13,370	18,710	130	32,210	3,670
1896–97	10,64,580	..	..	750	10,65,330	12,780	20,080	220	33,080	3,880
1897–98	10,39,200	..	..	1,200	10,40,400	13,390	17,790	430	31,610	3,390
1898–99	10,52,410	..	..	780	10,53,190	13,570	19,600	190	33,360	3,180
1899–1900	11,69,387	..	..	..	11,69,387	13,820	15,690	90	29,600	5,020
1900–01	12,27,785	24,473	..	..	12,52,258	15,265	16,504	144	31,913	3,745
1901–02	13,86,454	37,829	..	46	14,24,329	9,808	19,055	795	29,658	8,228
1902–03	15,44,669	38,333	..	285	15,83,287	10,942	24,079	111	35,132	11,384
1904–05	18,18,772	62,500	..	51	18,81,323	11,735	25,074	165	36,974	10,428
1905–06	22,22,995	70,302	..	1	22,93,298	13,784	30,788	121	44,693	13,214
1906–07	24,06,245	73,035	..	..	24,79,280	14,986	35,439	231	50,656	30,706
1907–08	23,87,764	85,139	..	..	24,72,903	16,727	50,235	328	67,290	13,835
1908–09	22,11,806	96,005	..	..	23,07,811	17,505	50,824	134	68,463	12,810
1909–10	21,32,945	1,01,512	..	..	22,34,457	17,678	51,602	236	69,516	15,804
			..	..	22,33,687	17,007	48,443	118	65,568	13,098
				130		16,661	47,881	123	64,665	11,533

No. 4—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BURMA**, *from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Rangoon
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885–86	1,25,880	1,41,450	13,390	37,790	4,600	80	8,750	3,31,940	9,880	3,720	520	14,120	..
1886–87	1,08,060	1,20,550	15,810	42,200	6,290	140	7,150	3,00,200	9,860	2,420	440	12,720	3,490
1887–88	1,11,220	1,23,890	16,150	44,780	8,130	12,010	17,500	3,33,680	11,280	2,450	150	13,880	6,150
1888–89	1,42,320	1,20,710	16,700	52,680	8,220	2,790	19,630	3,63,050	12,810	3,260	600	16,670	8,480
1889–90	2,02,720	1,39,850	11,260	66,590	9,270	440	16,530	4,46,660	14,510	9,680	2,160	26,350	7,370
1890–91	2,05,040	1,33,740	9,610	70,260	9,050	8,600	13,580	4,49,880	12,640	4,720	380	17,740	8,040
1891–92	2,37,200	1,40,490	11,380	79,270	6,310	19,720	17,740	5,12,110	15,520	3,640	490	19,650	6,650
1892–93	2,87,140	1,48,380	11,970	86,020	8,050	30,250	23,680	5,95,490	17,620	5,130	430	23,180	7,410
1893–94	2,93,370	1,46,080	10,960	77,250	6,300	260	24,030	5,58,250	16,300	5,980	720	23,000	9,940
1894–95	2,78,000	1,43,160	6,880	78,290	5,200	220	32,540	5,44,290	15,310	7,240	500	23,050	6,640
1895–96	2,73,190	1,43,760	8,620	84,010	5,970	420	55,530	5,71,500	16,020	7,050	1,400	24,470	7,330
1896–97	2,82,180	1,69,390	9,140	90,740	7,540	1,140	23,920	5,84,050	17,040	8,060	1,110	26,210	9,160
1897–98	3,45,560	1,58,260	12,720	1,03,360	11,160	950	29,080	6,61,090	21,400	6,290	790	28,480	9,240
1898–99	3,68,380	1,77,110	13,640	1,12,540	10,720	1,060	28,870	7,12,320	22,170	5,420	880	28,470	10,490
1899–1900	3,69,772	2,35,939	12,241	1,10,051	9,128	1,288	29,000	7,67,419	22,340	2,191	1,152	27,683	8,571
1900–01	4,19,403	2,04,050	16,862	1,34,396	16,157	1,841	37,919	8,30,628	26,531	6,121	1,452	34,104	9,807
1901–02	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902–03	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903–04	6,43,746	3,80,712	39,538	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904–05	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,904	40,052	10,732	3,928	54,712	31,315
1905–06	7,38,676	3,73,830	42,376	97,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906–07	7,37,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907–08	7,60,818	4,50,640	35,669	...	21,690	21,317	71,254	13,61,388	39,940	13,911	2,637	56,488	16,596
1908–09	7,24,030	3,75,020	38,693	..	24,041	31,252	75,210	12,68,246	37,278	17,859	2,731	57,868	15,027
1909–10	6,86,120	3,47,459	40,355	...	19,661	19,640	64,136	13,77,371 (a)	37,215	25,099	3,107	65,421	9,596

(a) Includes Rs. 2,00,000 as contribution on account of unified stamps

No. 5

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **EASTERN BENGAL** *and* **ASSAM**, *from 1885-86 to 1909-10*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1885–86	5,59,320	2,23,400	7,82,720	15,210	5,080	250	20,540	7,62,180	3,020	..
1886–87	5,40,030	2,02,130	7,42,160	14,190	4,740	440	19,370	7,22,790	2,870	9,970
1887–88	6,01,990	1,84,830	7,86,820	14,850	4,610	350	19,810	7,67,010	2,860	13,610
1888–89	5,36,240	1,90,530	7,26,780	14,010	4,250	370	18,630	7,08,150	3,090	14,210
1889–90	5,90,140	2,12,890	8,03,030	15,380	3,480	160	19,020	7,84,010	2,570	16,210
1890–91	5,47,060	2,20,590	7,67,650	14,960	4,330	180	19,470	7,48,180	2,720	16,250
1891–92	5,90,990	2,29,830	8,20,820	15,990	4,830	240	21,060	7,99,760	3,370	11,890
1892–93	5,71,240	2,44,020	8,15,260	16,330	4,170	260	20,760	7,94,500	..	19,560
1893–94	6,02,240	2,44,930	8,47,170	16,670	5,320	180	22,170	8,25,000	..	19,400
1894–95	5,85,150	2,34,070	8,19,220	16,100	5,860	220	22,180	7,97,040	..	21,630
1895–96	6,40,290	2,44,540	8,84,830	17,420	5,820	180	23,420	8,61,410	..	19,050
1896–97	6,40,760	2,59,420	9,00,180	17,880	5,470	270	23,620	8,76,560	..	22,100
1897–98	6,13,230	2,56,520	8,69,750	17,210	4,600	540	22,350	8,47,400	..	19,180
1898–99	7,16,570	2,51,200	9,67,770	18,360	4,340	420	23,120	9,44,650	..	19,090
1899–1900	6,88,700	2,38,400	9,27,100	17,810	5,420	710	23,940	9,03,160	..	16,911
1900–01	6,85,750	2,60,780	9,46,530	19,240	6,200	330	25,770	9,20,760	..	19,905
1901–02	6,93,047	2,55,173	9,48,220	19,256	4,973	366	24,595	9,23,625	..	19,472
1902–03	7,29,539	2,94,679	10,24,218	21,090	5,629	719	27,438	9,96,780	..	22,083
1903–04	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	..	21,952
1904–05	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	..	19,863
1905–06 (a)	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	..	97,354
1906–07	65,23,587	25,45,128	90,68,715	1,99,518	42,535	5,441	2,47,494	88,21,221	..	1,76,239
1907–08	69,81,136	26,57,754	96,38,890	2,08,053	39,252	6,356	2,53,661	93,85,229	..	2,06,012
1908–09	72,63,786	26,71,178	99,39,964	2,10,947	44,423	7,040	2,62,410	96,77,554	..	1,96,976
1909–10	75,04,062	26,59,866	1,01,63,928	2,11,557	41,106	6,572	2,59,235	99,04,693	..	2,01,567

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 5—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **EASTERN BENGAL** *and* **ASSAM**, *from 1885-86 to 1909-10*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta
1885–86	5,19,980	27,730	11,030	580	5,59,320	8,580	3,880	120	12,580	..
1886–87	5,00,310	28,560	11,010	150	5,40,030	8,230	3,630	350	12,210	3,740
1887–88	5,64,190	25,880	11,920	..	6,01,990	9,430	3,740	130	13,300	4,140
1888–89	4,96,110	28,150	11,980	..	5,36,240	8,390	3,430	180	12,000	4,520
1889–90	5,47,990	30,010	12,140	..	5,90,140	9,050	2,540	70	11,660	4,940
1890–91	5,04,740	30,250	12,070	..	5,47,060	8,430	2,560	40	11,030	4,700
1891–92	5,49,600	28,890	12,500	..	5,90,990	9,110	3,690	90	12,890	5,280
1892–93	5,29,130	29,480	12,630	..	5,71,240	8,970	2,930	130	12,030	4,920
1893–94	5,58,160	30,890	13,190	..	6,02,240	9,400	4,100	70	13,570	5,660
1894–95	5,42,440	29,900	12,810	..	5,85,150	9,030	2,820	100	11,950	6,550
1895–96	5,97,370	29,600	13,310	10	6,40,290	10,040	4,160	60	14,260	6,500
1896–97	5,96,860	29,990	13,910	..	6,40,760	10,030	3,190	180	13,400	6,190
1897–98	5,71,970	28,300	12,960	..	6,13,230	9,480	3,220	470	13,170	5,160
1898–99	6,69,260	33,250	14,060	..	7,16,570	10,730	3,030	100	13,860	5,860
1899–1900	6,40,440	35,640	13,620	..	6,88,700	10,550	3,420	600	14,570	5,232
1900–01	6,36,780	34,220	14,750	..	6,85,750	16,580	4,300	200	11,080	6,106
1901–02	6,45,491	33,201	14,355	..	6,93,047	6,593	3,350	240	10,183	7,209
1902–03	6,75,592	38,548	15,399	..	7,29,539	6,932	2,806	432	10,170	9,145
1903–04	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904–05	6,63,011	43,393	16,321	..	7,22,725	7,119	2,977	101	10,197	8,391
1905–06 (a)	59,90,693	3,52,778	1,56,553	..	65,00,024	64,745	27,589	25	92,359	32,038
1906–07	60,11,894	3,56,318	1,55,375	..	65,23,587	64,947	26,141	1,916	93,004	59,581
1907–08	64,26,308	3,82,475	1,72,353	..	69,81,136	69,744	23,480	2,038	95,262	70,483
1908–09	66,97,605	3,94,895	1,76,286	..	72,68,786	72,725	26,032	5,150	1,03,907	70,445
1909–10	69,29,381	3,98,295	1,76,286	..	75,04,062	74,484	23,770	1,637	99,891	69,969

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 5—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **EASTERN BENGAL** *and* **ASSAM**, *from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	2,03,970	..	1,950	8,080	..	5,970	3,430	2,23,400	6,630	1,200	130	7,960	..
1886-87	1,80,930	..	1,520	9,580	..	6,160	3,940	2,02,130	5,960	1,110	90	7,160	6,230
1887-88	1,63,690	..	1,330	8,620	..	6,700	4,490	1,84,830	5,420	870	220	6,510	9,470
1888-89	1,70,190	..	1,240	8,640	..	6,580	3,880	1,90,530	5,620	820	190	6,630	9,690
1889-90	1,92,560	..	1,210	8,830	..	6,410	3,880	2,12,890	6,330	940	90	7,360	11,270
1890-91	2,01,530	..	680	8,980	..	6,390	3,010	2,20,590	6,530	1,770	140	8,440	11,550
1891-92	2,09,130	..	1,090	10,180	..	6,130	3,300	2,29,830	6,830	1,140	150	8,170	6,610
1892-93	2,21,540	..	1,170	10,500	..	7,440	3,370	2,44,020	7,360	1,240	130	8,730	14,640
1893-94	2,19,740	..	1,060	11,550	..	6,890	5,690	2,44,930	7,270	1,220	110	8,600	13,740
1894-95	2,10,400	..	600	12,380	..	7,030	3,660	2,34,070	7,070	3,040	120	10,230	15,080
1895-96	2,19,300	..	470	13,610	..	6,960	4,200	2,44,540	7,380	1,660	120	9,160	12,550
1896-97	2,33,570	..	740	14,720	..	6,600	3,790	2,59,420	7,850	2,280	90	10,220	15,910
1897-98	2,30,430	..	410	14,620	..	6,930	4,130	2,56,520	7,730	1,380	70	9,180	14,020
1898-99	2,24,780	..	260	15,310	..	6,830	4,020	2,51,200	7,630	1,310	320	9,260	13,230
1899-1900	2,09,410	..	520	16,430	..	6,870	5,170	2,38,400	7,260	2,000	110	9,370	11,679
1900-01	2,31,640	..	470	16,810	..	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02	2,24,961	113	1,377	15,446	..	8,455	4,821	2,55,173	12,663	1,623	126	14,412	12,263
1902-03	2,56,078	345	480	16,647	..	6,902	14,227	2,94,679	14,158	2,823	287	17,268	12,938
1903-04	2,48,411	289	216	16,507	..	7,169	6,165	2,78,757	13,814	4,132	92	18,038	14,535
1904-05	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,600	11,472
1905-06 (a)	20,51,267	..	30,158	92,496	7	66,016	19,938	22,60,082	1,20,909	12,460	2,834	1,36,203	65,316
1906-07	23,18,583	..	38,296	1,10,000	..	57,565	20,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08	24,24,358	1,000	31,427	1,10,000	80	68,553	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529
1908-09	24,34,423	378	27,334	1,10,000	151	68,530	29,862	26,71,178	1,38,222	18,391	1,890	1,58,503	1,26,531
1909-10	24,24,312	1,740	22,803	1,10,000	138	70,564	30,309	26,59,866	1,37,073	17,336	4,935	1,59,344	1,31,598

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 6

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BENGAL**, *from 1885-86 to 1909-10*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
1885-86	96,82,780	35,75,280	1,32,58,060	2,14,890	1,33,900	4,380	3,53,170	1,29,04,890	77,640	..
1886-87	99,92,170	34,71,000	1,34,63,170	2,17,330	1,26,070	6,320	3,49,720	1,31,13,450	71,230	1,95,820
1887-88	1,02,64,780	35,51,250	1,38,16,030	2,21,620	1,30,450	4,610	3,56,680	1,34,59,350	73,110	1,88,040
1888-89	1,00,88,110	37,50,870	1,38,38,980	1,99,190	1,21,920	5,780	3,26,890	1,35,12,090	70,990	2,18,900
1889-90	1,03,48,830	38,88,950	1,42,37,780	2,07,600	1,19,770	7,690	3,35,060	1,39,02,720	63,010	2,33,220
1890-91	1,01,88,710	41,17,890	1,43,06,600	2,03,160	1,34,450	6,200	3,43,810	1,39,62,790	63,900	2,12,350
1891-92	1,09,50,620	41,49,840	1,51,00,460	2,18,260	1,32,210	6,020	3,56,490	1,47,43,970	68,280	1,58,250
1892-93	1,11,93,560	43,51,900	1,55,45,460	2,28,010	1,45,730	7,180	3,80,920	1,51,64,540	70,530	2,90,370
1893-94	1,14,98,550	44,77,590	1,59,76,140	2,35,260	1,43,770	6,930	3,85,960	1,55,90,180	74,710	3,14,800
1894-95	1,21,67,580	45,33,570	1,67,01,150	2,38,740	1,57,770	6,930	4,03,440	1,62,97,710	71,020	3,35,180
1895-96	1,21,59,500	46,12,130	1,67,71,630	2,39,430	1,53,130	7,490	4,00,050	1,63,71,580	74,920	3,34,680
1896-97	1,24,20,620	51,53,680	1,75,74,300	2,56,060	1,59,170	5,160	4,20,390	1,71,53,910	75,780	3,36,860
1897-98	1,27,07,210	50,52,210	1,77,59,420	2,59,740	1,66,560	4,650	4,30,950	1,73,28,470	73,790	3,45,360
1898-99	1,27,87,610	45,93,470	1,73,81,080	2,51,440	1,56,300	4,770	4,12,510	1,69,68,570	72,160	3,09,860
1899-1900	1,34,67,293	48,11,595	1,82,78,888	2,59,361	1,59,749	4,437	4,23,547	1,78,55,341	80,504	3,02,364
1900-01	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,969
1901-02	1,36,77,280	53,28,279	1,90,05,559	3,28,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04	1,45,22,636	53,12,878	1,98,35,514	3,33,381	1,85,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05	1,52,49,002	56,16,296	2,08,65,298	(a)3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b)19,098	3,15,821
1905-06	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	..	3,49,792	1,40,13,170	7,084	1,67,328
1906-07	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,955	..	3,50,512	1,43,56,170	10,473	1,91,990
1907-08	1,06,39,520	49,48,755	1,55,88,275	2,09,024	1,51,817	..	3,60,841	1,52,27,434	9,101	1,92,797
1908-09	1,07,97,407	48,01,819	1,55,99,226	2,09,339	1,65,786	..	3,75,125	1,52,24,101	26,798	2,26,255
1909-10	1,11,39,083	44,78,300	1,56,17,383	2,05,403	1,71,622	..	3,77,025	1,52,40,358	26,131	1,99,776

(a) Includes R1,596 on account of the district establishment

(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July 1904

No. 6—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BENGAL**, *from 1885-86 to 1909-10*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	90,45,000	4,64,330	1,73,450	...	96,82,780	1,35,830	91,050	...	2,26,880	..
1886-87	93,08,780	5,06,370	1,77,020	...	99,92,170	1,39,900	87,540	...	2,27,440	79,480
1887-88	95,30,440	5,48,810	1,85,530	...	1,02,64,780	1,43,290	94,240	...	2,37,530	70,600
1888-89	93,29,380	5,70,830	1,87,900	...	1,00,88,110	1,15,600	83,470	...	1,99,070	89,260
1889-90	95,71,510	5,79,880	1,97,440	...	1,03,48,830	1,18,650	89,000	...	2,07,650	88,040
1890-91	94,95,350	4,96,160	1,97,200	...	1,01,88,710	1,15,030	98,110	...	2,13,140	76,960
1891-92	1,01,92,780	5,40,760	2,17,080	...	1,09,50,620	1,23,760	90,490	...	2,14,250	80,160
1892-93	1,04,11,770	5,61,080	2,20,710	...	1,11,93,560	1,25,770	98,400	...	2,24,170	87,960
1893-94	1,06,75,040	5,90,186	2,33,330	...	1,14,98,550	1,29,030	96,140	...	2,25,170	1,08,510
1894-95	1,13,22,280	6,05,200	2,40,100	...	1,21,67,580	1,32,990	1,03,150	...	2,36,140	1,22,230
1895-96	1,13,15,600	6,04,050	2,39,850	...	1,21,59,500	1,35,120	1,04,680	...	2,39,800	1,19,660
1896-97	1,15,32,720	6,35,420	2,52,480	...	1,24,20,620	1,41,290	1,08,360	...	2,49,650	1,19,290
1897-98	1,17,97,360	6,51,010	2,58,840	...	1,27,07,210	1,44,310	1,07,360	...	2,51,670	1,14,450
1898-99	1,18,54,570	6,75,400	2,57,640	...	1,27,87,610	1,47,090	1,02,120	..	2,49,210	1,07,820
1899-1900	1,25,11,391	6,89,119	2,66,783	...	1,34,67,293	1,52,671	1,00,180	...	2,58,851	1,06,781
1900-01	1,23,44,307	6,91,462	2,73,315	...	1,33,09,084	1,24,309	1,03,469	..	2,27,778	1,05,271
1901-02	1,26,43,091	7,54,984	2,79,205	...	1,36,77,280	1,22,744	97,363	...	2,20,107	1,26,720
1902-03	1,31,09,063	7,67,519	2,92,271	...	1,41,68,853	1,24,747	1,00,100	...	2,24,847	1,31,659
1903-04	1,34,38,760	7,82,979	3,00,897	...	1,45,22,636	1,28,378	1,26,088	...	2,54,466	1,27,406
1904-05	1,41,14,450	8,17,618	3,16,934	..	1,52,49,002	1,37,374	1,07,991	...	2,45,365	1,32,686
1905-06	96,11,956	5,28,489	1,84,369	...	1,03,24,814	85,335	1,00,508	...	1,85,843	85,424
1906-07	94,65,598	5,54,845	1,93,782	..	1,02,14,225	87,445	88,087	...	1,75,532	92,421
1907-08	98,80,478	5,65,759	1,93,283	..	1,06,39,520	88,558	98,266	..	1,86,824	82,897
1908-09	1,00,57,341	5,49,706	1,90,360	..	1,07,97,407	89,107	1,06,615	...	1,95,722	88,263
1909-10	1,03,50,432	5,82,480	2,05,821	350	1,11,39,083	94,236	1,09,570	...	2,03,806	97,577

No. 6—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BENGAL**, *from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	23,35,120	5,75,960	86,860	2,08,280	33,140	1,35,280	2,00,640	35,75,280	79,060	42,850	4,380	1,26,290	..
1886-87	22,68,700	5,85,490	86,640	2,33,350	39,760	1,28,850	1,28,210	34,71,000	77,430	38,530	6,320	1,22,280	1,16,340
1887-88	23,07,940	5,76,250	96,110	2,22,420	50,840	1,48,960	1,48,730	35,51,250	78,330	36,210	4,610	1,19,150	1,17,440
1888-89	24,55,520	6,32,460	1,11,750	2,28,720	51,320	1,71,080	1,00,020	37,50,870	83,590	38,450	5,780	1,27,820	1,29,640
1889-90	25,79,030	6,41,940	1,18,670	2,40,900	42,730	1,55,640	1,10,040	38,88,950	88,950	30,770	7,690	1,27,410	1,45,180
1890-91	25,54,280	7,41,400	1,03,650	2,62,140	43,790	1,86,110	2,26,520	41,17,890	88,130	36,340	6,200	1,20,670	1,35,390
1891-92	27,90,110	6,68,650	1,08,650	2,92,330	40,220	1,61,730	88,150	41,49,840	94,500	41,720	6,020	1,42,240	78,090
1892-93	30,18,510	6,59,820	1,12,900	3,09,810	36,460	1,78,040	36,360	43,51,900	1,02,240	47,330	7,180	1,56,750	2,02,420
1893-94	31,16,230	6,54,510	1,24,940	3,33,610	42,440	1,64,900	40,960	44,77,590	1,06,230	47,630	6,930	1,60,790	2,06,290
1894-95	31,43,800	6,65,280	1,06,940	3,41,540	37,870	1,96,150	41,990	45,33,570	1,05,750	54,620	6,930	1,67,300	2,12,980
1895-96	30,60,140	7,68,410	1,30,340	3,56,370	39,050	1,89,230	68,590	46,12,130	1,04,310	48,450	7,490	1,60,250	2,15,020
1896-97	38,45,660	8,94,390	1,24,500	3,80,950	43,650	1,73,610	50,920	51,53,680	1,14,770	50,810	5,160	1,70,740	2,17,570
1897-98	34,72,430	8,60,190	86,030	3,74,600	35,600	1,84,250	39,110	50,52,210	1,15,420	59,200	4,650	1,79,270	2,30,910
1898-99	31,13,340	7,04,090	78,640	3,67,730	30,590	1,75,500	1,23,580	45,93,470	1,04,350	54,190	4,770	1,63,310	2,02,040
1899-1900	31,94,923	8,30,045	1,02,656	3,85,109	41,162	1,94,783	62,917	48,11,595	1,06,690	53,569	4,437	1,64,696	1,95,583
1900-01	36,82,858	7,48,257	1,23,698	4,13,467	50,000	59,169	48,297	51,25,746	1,90,768	56,928	7,618	2,55,314	2,35,638
1901-02	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,997	69,187	53,28,279	2,06,167	62,780	4,935	2,73,882	1,77,977
1902-03	36,51,626	8,45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,697	4,652	2,70,650	1,71,558
1903-04	35,88,208	7,98,594	1,31,406	4,66,597	56,793	2,03,667	67,613	53,12,878	2,05,003	59,237	6,446	2,70,686	1,86,429
1904-05	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,11,425	61,476	8,361	2,81,262	1,83,135
1905-06	22,06,810	9,67,303	1,34,409	4,04,327	82,478	1,82,038	60,783	40,38,148	1,11,688	52,261	..	1,63,949	81,904
1906-07	25,53,689	10,38,516	1,49,572	..	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	..	1,74,980	99,559
1907-08	24,92,870	11,17,985	1,62,505	..	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	..	1,74,017	1,09,900
1908-09	26,92,605	11,19,924	1,14,495	..	68,849	6,84,911	1,21,035	48,01,819	1,20,232	59,171	..	1,79,403	1,37,992
1909-10	24,01,553	9,72,058	1,16,218	..	79,773	1,59,997	2,78,701	44,78,300 (a)	1,11,167	62,052	..	1,73,219	1,02,199

(a) Includes Rs. 4,70,000 as contribution on account of unified stamps

No. 7

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **UNITED PROVINCES of AGRA and OUDH**, *from 1885-86 to 1909-10*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1885-86	47,11,370	15,05,940	62,17,310	47,090	99,410	6,700	1,53,200	60,64,110	18,180	..
1886-87	48,36,290	15,32,880	63,69,170	51,360	83,360	7,030	1,41,750	62,27,420	15,010	97,780
1887-88	49,54,800	16,34,360	65,89,160	53,390	80,740	7,920	1,42,050	64,47,110	11,740	1,00,440
1888-89	49,51,580	16,51,060	66,02,640	53,660	80,220	7,120	1,41,000	64,61,640	11,420	1,04,660
1889-90	52,32,370	17,09,510	69,41,880	53,910	93,660	8,630	1,56,200	67,85,680	12,330	1,08,720
1890-91	50,52,120	16,80,690	67,32,810	54,420	90,160	7,690	1,52,270	65,80,540	11,350	1,02,220
1891-92	52,03,230	17,32,090	69,35,320	55,260	90,900	8,730	1,54,890	67,80,430	11,120	75,680
1892-93	54,10,130	17,42,080	71,52,210	55,730	89,460	8,340	1,53,530	69,98,680	—	74,030
1893-94	54,74,910	17,74,910	72,49,820	57,480	96,180	8,710	1,62,370	70,87,450	—	98,570
1894-95	52,08,890	18,68,410	70,77,300	65,550	78,870	9,530	1,53,950	69,23,350	—	91,250
1895-96	54,34,560	18,65,430	72,99,990	49,130	72,750	10,660	1,32,540	71,67,450	—	1,03,130
1896-97	52,36,870	18,55,860	70,92,730	49,700	83,360	10,080	1,43,140	69,49,590	—	89,990
1897-98	55,38,180	17,83,590	73,21,770	50,550	76,700	18,300	1,45,550	71,76,220	—	1,50,440
1898-99	56,81,930	17,33,770	74,15,700	47,960	89,030	13,320	1,50,310	72,65,390	—	1,17,780
1899-1900	57,87,130	17,69,810	75,56,940	52,050	88,270	14,790	1,55,110	74,01,830	—	97,079
1900-01	63,27,630	19,59,880	82,87,510	1,15,360	92,000	15,460	2,22,820	80,64,690	—	1,16,248
1901-02	64,65,380	19,15,630	83,81,010	1,19,760	82,890	16,040	2,18,690	81,62,320	—	1,13,071
1902-03	61,89,098	18,57,662	80,46,760	1,10,197	94,116	15,728	2,20,041	78,26,719	—	1,05,843
1903-04	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	80,22,773	—	1,04,827
1904-05	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	82,21,014	—	1,02,427
1905-06	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	86,47,754	—	88,832
1906-07	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	89,83,717	—	83,040
1907-08	73,54,619	23,91,706	97,46,325	1,30,461	1,10,928	13,296	2,54,685	94,91,640	—	82,615
1908-09	77,54,338	22,29,361	99,83,699	1,28,094	1,17,788	13,409	2,59,381	97,24,318	—	98,124
1909-10	86,37,454	24,02,718	1,10,40,172	1,41,572	1,19,548	13,775	2,74,895	1,07,65,277	—	89,629

No. 7—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *from 1885-86 to 1909-10*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	45,55,060	1,56,310	..	..	47,11,370	8,180	62,490	1,900	72,570	..
1886-87	45,61,370	2,74,920	..	..	48,36,290	10,620	54,160	2,040	66,820	49,660
1887-88	46,49,290	2,87,410	..	18,100	49,54,800	9,600	44,800	2,420	56,820	48,050
1888-89	46,45,960	3,05,620	..	..	49,51,580	8,880	47,420	2,240	58,540	50,440
1889-90	49,10,210	3,22,160	..	..	52,32,370	8,450	54,070	2,420	64,940	55,410
1890-91	47,37,200	3,14,920	..	..	50,52,120	7,780	53,000	2,120	62,900	49,330
1891-92	48,74,720	3,28,510	..	..	52,03,230	8,280	56,080	2,320	66,680	42,740
1892-93	50,57,550	3,52,580	..	..	54,10,130	8,280	54,730	2,130	65,140	45,810
1893-94	50,68,200	4,06,710	..	..	54,74,910	8,250	60,010	2,360	70,620	60,890
1894-95	48,30,060	3,78,830	..	..	52,08,890	11,720	50,430	2,460	64,610	49,250
1895-96	50,48,400	3,86,160	..	..	54,34,560	1,630	43,340	2,760	47,730	61,220
1896-97	48,63,870	3,73,000	..	..	52,36,870	1,240	48,960	2,560	52,760	50,600
1897-98	51,26,990	3,67,010	44,180	..	55,38,180	3,920	49,210	9,530	62,660	51,190
1898-99	52,17,190	3,83,020	81,720	..	56,81,930	6,190	52,810	5,140	64,140	46,250
1899-1900	53,11,800	3,89,180	86,150	..	57,87,130	6,750	57,630	6,080	70,460	37,952
1900-01	57,98,160	4,39,280	90,190	..	63,27,630	45,330	51,650	5,670	1,02,650	43,901
1901-02	59,08,440	4,67,000	89,940	..	64,65,380	48,890	47,260	6,010	1,02,160	51,752
1902-03	56,28,479	4,74,264	86,355	..	61,89,098	45,479	56,548	5,286	1,07,313	50,155
1903-04	57,62,517	4,63,694	85,398	..	63,11,609	46,360	56,660	5,177	1,08,197	50,586
1904-05	59,18,512	4,91,421	87,802	..	64,97,735	48,449	56,001	4,595	1,09,045	51,047
1905-06	62,26,538	4,76,539	89,814	..	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07	65,31,186	4,78,778	90,276	..	71,00,240	52,180	61,365	3,987	1,17,532	42,564
1907-08	67,83,389	4,77,863	93,367	..	73,54,619	53,705	57,943	3,899	1,15,547	46,705
1908-09	72,35,067	4,27,569	91,702	..	77,54,338	56,271	73,113	4,362	1,33,746	39,838
1909-10	80,60,007	4,75,653	1,01,794	..	86,37,454	63,759	70,050	4,280	1,38,089	55,266

No. 7—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment on sale of stamps	Refunds	Other charges	TOTAL	
1885-86	12,79,370	12,320	90,800	86,240	3,040	3,640	30,530	15,05,940	38,910	36,920	4,800	80,630	..
1886-87	13,00,450	14,960	94,060	93,080	3,160	1,350	25,820	15,32,880	40,740	29,200	4,990	74,930	48,120
1887-88	13,90,450	17,000	96,700	95,890	6,630	1,510	26,780	16,34,360	43,790	35,940	5,500	85,230	52,390
1888-89	14,13,550	15,090	93,570	89,350	9,370	6,010	24,120	16,51,060	44,780	32,800	4,880	82,460	54,220
1889-90	14,70,210	14,930	91,550	90,670	6,100	6,240	29,810	17,09,510	45,460	39,590	6,210	91,260	53,310
1890-91	14,65,100	16,050	81,140	84,930	7,080	6,510	19,880	16,80,690	46,440	37,160	5,570	89,370	52,880
1891-92	15,01,140	16,830	88,220	90,390	5,860	6,100	23,550	17,32,090	46,480	34,820	6,410	88,210	32,940
1892-93	15,19,660	14,690	85,530	89,800	5,610	6,970	19,820	17,42,080	47,450	34,730	6,210	88,390	28,220
1893-94	15,41,880	12,090	95,970	93,960	5,590	6,400	19,020	17,74,910	49,230	36,170	6,350	91,750	37,680
1894-95	16,26,480	10,430	98,210	1,00,290	4,490	7,410	21,100	18,68,410	53,830	28,440	7,070	89,340	42,000
1895-96	16,09,320	12,960	1,07,260	99,220	3,750	10,490	22,430	18,65,430	47,500	29,410	7,900	84,810	41,910
1896-97	16,22,250	12,260	91,380	97,470	2,450	10,030	20,020	18,55,860	48,460	34,400	7,520	90,380	39,390
1897-98	15,64,560	20,690	71,160	97,890	2,640	10,130	16,520	17,83,590	46,630	27,490	8,770	82,890	99,250
1898-99	15,23,210	11,310	47,740	98,900	3,200	9,430	39,980	17,33,770	41,770	36,220	8,180	86,170	71,530
1899-1900	15,39,550	12,780	64,580	1,08,300	4,250	13,270	27,080	17,69,810	45,300	30,640	8,710	84,650	59,127
1900-01	17,34,870	9,920	68,740	1,10,370	3,200	13,570	19,210	19,59,880	70,030	40,350	9,790	1,20,170	72,347
1901-02	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,319
1902-03	15,94,503	10,788	63,764	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04	16,49,806	15,276	69,072	1,18,657	2,383	43,395	41,843	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05	16,78,682	14,759	67,637	1,25,504	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,380
1905-06	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,228	43,600
1906-07	18,11,681	12,830	91,394	1,40,000	2,118	45,821	16,998	21,20,842	67,957	42,792	9,084	1,19,833	40,282
1907-08	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,111
1908-09	19,05,798	11,063	73,804	1,40,000	3,127	48,127	47,442	22,29,361	71,823	44,675	9,137	1,25,635	58,286
1909-10	20,83,844	11,702	71,116	1,40,000	6,261	45,382	44,413	24,02,718	77,813	49,498	9,495	1,36,806	34,363

No. 8

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **PANJAB**, *from 1885-86 to 1909-10*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karáchi
1885-86	22,72,940	10,70,110	33,43,050	73,560	28,610	9,140	1,11,310	32,31,740	9,230	..
1886-87	23,61,970	11,59,510	35,21,480	78,020	33,740	8,790	1,20,550	34,00,930	9,380	55,130
1887-88	24,23,170	13,05,820	37,28,990	84,000	30,800	10,500	1,25,300	36,03,690	10,380	65,380
1888-89	25,47,460	13,53,840	39,01,300	87,710	39,220	9,770	1,36,700	37,64,600	10,720	63,060
1889-90	25,75,220	13,30,910	39,06,130	88,540	37,530	15,620	1,41,690	37,64,440	..	64,790
1890-91	25,47,590	13,45,850	38,93,440	88,660	34,580	17,270	1,40,510	37,52,930	..	60,110
1891-92	26,50,900	14,25,810	40,76,710	93,990	32,700	20,220	1,46,910	39,29,800	..	33,940
1892-93	25,72,900	15,37,730	41,10,630	96,630	39,140	22,170	1,57,940	39,52,690	..	77,000
1893-94	27,52,910	13,86,350	41,39,260	93,300	36,040	21,980	1,51,320	39,87,940	..	75,150
1894-95	26,94,910	13,22,200	40,17,110	89,900	36,150	24,940	1,50,990	38,66,120	..	73,510
1895-96	28,35,570	14,31,650	42,67,220	94,950	38,160	27,240	1,60,350	41,06,870	..	80,860
1896-97	29,38,990	16,60,370	45,99,360	1,03,970	43,660	26,280	1,73,910	44,25,450	..	84,560
1897-98	28,19,360	15,90,490	44,09,850	99,700	38,910	27,610	1,66,220	42,43,630	..	80,690
1898-99	28,05,490	14,74,350	42,79,840	93,780	40,640	26,120	1,60,540	41,19,300	..	69,700
1899-1900	27,65,993	15,64,801	43,30,794	97,169	48,217	29,061	1,74,447	41,56,347	..	69,477
1900-01	27,31,749	15,53,963	42,85,712	95,483	45,651	28,554	1,69,688	41,16,024	..	62,433
1901-02	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	..	54,750
1902-03	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	..	51,553
1903-04	27,77,106	12,77,036	40,54,142	84,329	50,907	27,854	1,63,090	38,91,052	..	55,166
1904-05	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	..	55,378
1905-06	24,97,665	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	..	35,199
1906-07	25,88,303	12,72,767	38,61,070	77,815	60,144	22,061	1,60,020	37,01,050	..	48,069
1907-08	27,44,188	13,50,071	40,94,259	82,693	66,715	20,437	1,69,845	39,24,414	..	52,965
1908-09	30,23,603	16,61,623	46,85,226	89,453	66,904	19,528	1,75,885	45,09,341	..	49,832
1909-10	32,29,588	16,67,395	48,96,983	91,696	76,378	18,618	1,86,692	47,10,291	..	57,492

No. 8—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **PANJAB**, *from 1885-86 to 1909-10*

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karáchi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	22,41,760	25,280	5,900	22,72,940	33,140	22,490	5,620	61,250	..
1886-87	23,27,540	27,080	7,350	23,61,970	34,350	27,390	5,390	67,130	10,400
1887-88	23,33,610	28,690	10,870	24,23,170	35,280	19,720	5,740	60,740	10,150
1888-89	25,04,650	33,270	9,540	25,47,460	37,540	29,070	5,420	72,030	11,970
1889-90	25,06,080	59,270	9,870	25,75,220	38,810	25,520	11,100	75,430	12,090
1890-91	24,78,220	62,640	6,730	25,47,590	38,110	24,670	11,720	74,500	11,640
1891-92	25,85,670	57,310	7,920	26,50,900	40,740	22,900	13,580	77,220	9,360
1892-93	25,20,940	45,360	6,600	25,72,900	39,670	27,170	14,290	81,130	11,060
1893-94	26,97,460	49,700	5,750	27,52,910	42,710	23,600	14,390	80,700	13,580
1894-95	26,33,310	54,240	7,360	26,94,910	42,050	25,240	18,380	85,670	12,350
1895-96	27,61,790	66,940	6,840	28,35,570	43,430	25,440	19,720	88,590	15,310
1896-97	28,62,090	71,610	5,290	29,38,990	44,650	29,700	16,090	90,440	15,820
1897-98	27,43,670	69,080	6,610	28,19,360	43,280	26,980	16,790	87,050	11,860
1898-99	27,30,130	68,800	6,560	28,05,490	42,640	24,580	14,980	82,200	14,070
1899-1900	26,94,126	66,621	5,246	27,65,993	41,902	29,364	17,463	88,729	12,146
1900-01	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,379
1901-02	26,43,027	61,345	3,661	27,08,033	25,226	29,757	16,076	71,059	14,338
1902-03	26,45,973	60,798	5,179	27,11,950	25,005	34,703	15,649	75,357	14,275
1903-04	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	12,752
1904-05	26,60,836	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,228
1905-06	24,31,018	60,080	6,567	24,97,665	23,389	38,490	11,723	73,602	9,807
1906-07	25,26,600	61,703	..	25,88,303	23,934	35,043	11,846	70,823	10,626
1907-08	26,82,037	62,151	..	27,44,188	24,978	39,853	9,747	74,578	10,041
1908-09	29,56,706	63,083	3,814	30,23,603	26,884	36,340	9,632	72,856	8,880
1909-10	31,57,029	66,900	5,659	32,29,588	28,547	44,967	9,423	82,937	11,168

STAMPS

No. 8—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **PANJAB**, *from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86 .	9,04,730	5,170	50,970	84,990	5,260	329	18,670	10,70,110	40,420	6,120	3,520	50,060	..
1886-87 .	9,84,920	17,640	51,030	88,230	5,380	1,910	10,400	11,59,510	43,670	6,340	3,410	53,420	44,730
1887-88 .	11,19,040	25,950	51,460	89,650	5,480	4,100	10,140	13,05,820	48,720	11,080	4,760	64,560	55,230
1888-89 .	11,53,370	26,150	58,440	93,940	5,520	4,600	11,820	13,53,840	50,170	10,150	4,350	64,670	51,090
1889-90 .	11,24,570	27,040	55,570	99,940	7,600	5,120	11,076	13,30,910	49,730	12,010	4,520	66,260	52,700
1890-91 .	11,53,330	30,550	40,320	1,00,260	6,440	5,040	9,910	13,45,850	50,550	9,910	5,550	66,010	48,470
1891-92 .	12,09,660	28,480	48,440	1,11,510	8,180	5,380	14,160	14,25,810	53,250	9,800	6,640	69,690	24,580
1892-93 .	13,20,320	30,560	47,920	1,12,240	7,300	5,460	13,930	15,37,730	56,960	11,970	7,880	76,810	65,930
1893-94 .	11,56,980	31,980	48,400	1,18,240	9,100	6,630	15,020	13,86,350	50,590	12,440	7,590	70,620	61,570
1894-95 .	10,87,260	34,380	52,230	1,21,320	7,190	6,750	13,070	13,22,200	47,850	10,910	6,560	65,320	61,160
1895-96 .	11,78,360	35,070	56,800	1,28,860	7,840	13,500	11,220	14,31,650	51,520	12,720	7,520	71,760	65,550
1896-97 .	13,95,320	46,670	54,900	1,36,300	7,420	11,070	8,690	16,60,370	59,320	13,960	10,190	83,470	68,740
1897-98 .	13,15,000	50,110	48,970	1,47,180	6,960	9,980	12,290	15,90,490	56,420	11,930	10,820	79,170	68,830
1898-99 .	12,17,770	51,330	31,920	1,45,570	7,210	8,830	11,720	14,74,350	51,140	16,060	11,140	78,340	55,630
1899-1900	12,92,052	60,586	38,873	1,47,447	6,725	7,940	11,178	15,64,801	55,267	18,853	11,598	85,718	57,331
1900-01 .	12,73,644	36,696	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	15,849	12,536	98,692	54,054
1901-02 .	8,77,910	32,538	36,472	1,46,573	10,964	13,329	12,448	11,30,234	52,775	18,238	11,353	82,366	40,412
1902-03 .	9,78,466	40,771	39,667	1,48,310	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04 .	9,80,519	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05 .	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,060	13,13,807	59,829	18,454	15 238	93,521	41,150
1905-06 .	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	9,724	93,273	25,392
1906-07 .	11,11,955	34,320	61,193	..	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,443
1907-08 .	11,61,425	..	59,106	..	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924
1908-09 .	12,70,805	53,283	55,833	1,85,000	9,992	34,450	52,259	16,61,623	62,569	30,564	9,896	1,03,029	40,952
1909-10 .	12,93,983	39,116	53,180	1,85,000	9,117	32,877	54,122	16,67,395	63,149	31,411	9,195	1,03,755	46,334

No. 9

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **NORTH-WEST FRONTIER PROVINCE**,* *from 1901-02 to 1909-10*

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karáchi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1901-02	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	8,300
1902-03	2,40,931	1,50,597	3,91,528	9,276	5,461	2,489	17,226	3,74,302	7,001
1903-04	2,40,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	6,290
1904-05	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	7,374
1905-06	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	6,110
1906-07	2,65,010	1,56,644	4,21,654	9,330	5,751	2,691	17,762	4,03,892	5,467
1907-08	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	5,982
1908-09	2,93,899	1,92,636	4,86,535	11,140	7,883	2,492	21,515	4,65,020	6,629
1909-10	3,22,675	1,98,709	5,21,384	11,253	8,550	1,896	21,699	4,99,685	5,763

No. 9—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **NORTH-WEST FRONTIER PROVINCE**,* *from 1901-02 to 1909-10*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karáchi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charge	TOTAL	
1901-02 . .	2,42,171	..	6,851	1,004	2,50,026	2,482	4,498	1,972	8,952	2,466
1902-03 . .	2,32,422	..	6,172	2,337	2,40,931	2,239	3,103	1,436	6,778	1,229
1903-04 . .	2,33,405	..	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05 . .	2,32,810	..	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06 . .	2,55,243	..	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07 . .	2,58,486	..	6,524	..	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08 . .	2,82,336	..	6,951	..	2,89,287	2,837	4,700	1,288	8,825	933
1908-09 . .	2,87,074	..	6,734	91	2,93,899	2,992	4,871	1,537	9,400	790
1909-10 .	3,14,516	..	7,477	682	3,22,675	2,814	5,017	1,017	8,848	1,111

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Panjab, which constitute the new province

No. 9—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02 .	1,17,881	5	2,799	12,767	..	2,534	709	1,36,695	6,606	1,689	1,365	9,660	5,834
1902-03 .	1,30,690	26	3,399	12,092	..	2,232	2,158	1,50,597	7,037	2,358	1,053	10,448	5,772
1903-04 .	1,26,058	125	3,433	12,064	1	2,195	2,381	1,46,257	6,955	1,843	698	9,496	4,552
1904-05 .	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06 .	1,29,376	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07 .	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,047	9,780	4,297
1907-08 .	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049
1908-09 .	1,68,560	137	4,676	15,000	..	2,778	1,485	1,92,636	8,148	3,012	955	12,115	5,839
1909-10 .	1,74,307	861	4,754	15,000	12	2,695	1,080	1,98,709	8,439	3,533	879	12,851	4,652

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Panjab, which constitute the new province

No. 10

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BOMBAY**, *from 1885-86 to 1909-10*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1885-86 . .	24,51,390	19,86,930	44,38,320	92,840	72,420	6,500	1,71,760	42,66,560	49,530	50,890
1886-87 . .	27,16,820	20,81,620	47,98,440	96,240	98,440	6,880	2,01,560	45,96,880	52,620	63,010
1887-88 . .	26,96,300	21,94,750	48,91,050	1,00,850	85,040	6,260	1,92,150	46,98,900	46,650	70,200
1888-89 . .	26,86,660	23,12,730	49,99,390	99,960	78,770	7,830	1,86,560	48,12,830	43,910	55,850
1889-90 . .	28,42,570	23,92,440	52,35,010	1,06,260	97,920	10,220	2,14,400	50,20,610	39,450	57,380
1890-91 . .	29,67,390	23,88,530	53,55,920	1,05,660	85,820	9,920	2,01,400	51,54,520	40,000	57,630
1891-92 . .	30,43,210	24,12,000	54,55,210	1,09,640	99,120	10,640	2,19,400	52,35,810	42,820	58,580
1892-93 . .	32,29,560	25,08,740	57,38,300	1,13,690	1,25,710	9,980	2,49,380	54,88,920	29,870	84,130
1893-94 . .	30,96,800	25,11,760	56,08,560	1,14,420	96,670	10,200	2,21,290	53,87,270	30,260	88,520
1894-95 . .	32,65,470	25,56,660	58,22,130	1,18,070	1,25,200	12,210	2,55,480	55,66,650	29,110	1,04,510
1895-96 . .	34,23,580	27,03,370	61,26,950	1,22,420	94,580	11,060	2,28,060	58,98,890	29,620	1,30,970
1896-97 . .	31,20,520	26,03,130	57,23,650	1,17,570	1,25,360	11,360	2,54,290	54,69,360	31,020	1,03,160
1897-98 . .	34,44,790	23,61,740	58,06,530	1,13,380	90,870	11,750	2,16,000	55,90,530	30,610	95,750
1898-99 . .	35,50,900	24,25,420	59,76,320	1,15,830	1,04,950	12,380	2,33,160	57,43,160	29,130	86,680
1899-1900 . .	34,33,400	24,78,850	59,12,250	1,09,530	1,53,200	13,000	2,75,730	56,36,520	29,690	72,608
1900-01 . .	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,40,305	29,954	84,528
1901-02 . .	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03 . .	34,99,944	25,00,569	60,00,513	1,14,702	1,01,976	11,469	2,28,147	57,72,366	29,954	62,710
1903-04 . .	35,13,324	26,40,474	61,53,798	1,17,605	1,03,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05 . .	35,89,621	28,30,406	64,20,027	1,19,070	98,802	14,210	2,32,082	61,87,945	29,999	70,986
1905-06 . .	33,81,990	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07 . .	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08 . .	33,59,464	30,85,637	64,45,101	88,541	1,08,773	17,755	2,15,069	62,30,032	66,454	47,642
1908-09 . .	33,84,802	30,36,595	64,21,397	89,245	1,35,283	22,894	2,47,422	61,73,975	64,395	46,563
1909-10 . .	39,50,391	29,70,415	69,20,806	1,07,432	1,18,255	69,899	2,95,586	66,25,220	(b)	44,351

(a) The large decrease is due to the establishment of a Central Stamp Depôt at Karáchi on the 16th June 1905
(b) Figure for 1909-10 included in "other charges"

No. 10—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BOMBAY**, *from 1885-86 to 1909-10*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	24,43,200	..	..	8,190	24,51,390	39,940	52,200	3,700	95,840	9,080
1886-87	27,10,720	..	..	6,100	27,16,820	42,080	73,130	3,980	1,19,190	11,230
1887-88	26,88,820	..	..	7,480	26,96,300	44,130	63,250	3,620	1,11,000	15,560
1888-89	26,79,340	..	..	7,320	26,86,660	41,250	57,810	4,590	1,03,650	12,920
1889-90	28,33,730	..	..	8,840	28,42,570	46,970	64,470	8,060	1,19,500	11,016
1890-91	29,59,970	..	..	7,420	29,67,390	45,460	54,890	5,830	1,06,180	14,490
1891-92	30,35,000	..	..	8,210	30,43,210	46,900	60,850	6,290	1,14,040	11,940
1892-93	32,21,730	..	..	7,830	32,29,560	47,850	57,800	5,760	1,11,410	15,470
1893-94	30,80,290	..	..	16,510	30,96,800	48,540	65,060	5,950	1,19,550	15,250
1894-95	32,51,460	..	..	14,010	32,65,470	50,470	90,950	7,180	1,48,600	18,140
1895-96	34,13,420	..	..	10,160	34,23,580	51,830	56,080	6,530	1,14,440	20,940
1896-97	31,14,500	..	..	6,020	31,20,520	50,980	90,110	6,710	1,47,750	17,750
1897-98	34,36,660	..	..	8,130	34,44,790	50,510	56,760	7,080	1,14,350	17,760
1898-99	35,41,890	..	..	9,010	35,50,900	54,930	72,090	7,860	1,34,880	17,860
1899-1900	34,23,330	..	..	10,070	34,33,400	49,700	1,15,050	8,080	1,72,830	15,695
1900-01	33,62,210	..	..	6,563	33,68,773	28,670	92,203	7,461	1,28,334	15,175
1901-02	37,29,732	..	..	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,188
1902-03	34,92,040	..	..	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,447
1903-04	35,08,952	..	..	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,797
1904-05	35,79,650	..	..	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,925
1905-06	33,70,164	..	..	11,826	33,81,990	33,448	1,00,154	20,628	1,54,230	16,243
1906-07	32,49,239	..	..	..	32,49,239	15,762	62,655	11,331	89,748	15,404
1907-08	33,59,464	..	..	..	33,59,464	15,677	77,564	9,644	1,02,885	17,641
1908-09	33,84,802	..	..	..	33,84,802	15,990	91,600	13,691	1,21,281	16,401
1909-10	39,49,859	..	..	532	39,50,391	27,143	76,461	38,660	1,42,264	15,846

No. 10—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BOMBAY**, *from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	11,20,780	3,41,480	2,13,790	1,63,940	64,760	64,330	17,850	19,86,930	52,900	20,220	2,800	75,920	41,810
1886-87	11,37,860	3,81,870	2,41,610	1,76,480	68,540	55,970	19,290	20,81,620	54,160	25,310	2,900	82,370	51,780
1887-88	11,96,240	4,06,340	2,46,840	1,83,200	68,910	64,470	28,750	21,94,750	56,720	21,790	2,640	81,150	54,640
1888-89	12,67,810	4,34,110	2,66,920	1,79,130	75,520	67,830	21,410	23,12,730	58,710	20,960	3,240	82,910	42,930
1889-90	13,15,300	4,38,360	2,77,860	1,92,800	79,430	54,910	33,780	23,92,440	59,280	33,450	2,170	94,900	46,370
1890-91	13,21,810	4,92,560	2,32,760	1,84,850	64,220	70,870	21,460	23,88,530	60,200	30,930	4,090	95,220	43,140
1891-92	13,67,690	4,80,420	2,15,630	1,93,750	69,580	68,320	16,610	24,12,000	62,740	38,270	4,350	1,05,360	46,640
1892-93	14,36,500	4,84,930	1,96,920	1,92,850	66,400	73,790	57,350	25,08,740	65,840	67,910	4,220	1,37,970	68,660
1893-94	14,51,490	5,17,320	1,99,570	1,93,760	68,540	58,820	22,260	25,11,760	65,880	31,610	4,250	1,01,740	73,270
1894-95	14,87,040	5,28,180	1,74,400	2,02,200	59,040	82,330	23,470	25,56,660	67,600	34,250	5,030	1,06,880	86,370
1895-96	15,18,700	5,21,060	2,17,960	2,16,900	73,180	1,36,550	19,020	27,03,730	70,590	38,500	4,530	1,13,620	1,10,030
1896-97	14,49,920	5,52,140	1,75,540	2,05,930	73,600	1,19,750	26,250	26,03,130	66,640	35,250	4,650	1,06,540	85,410
1897-98	13,54,670	4,71,780	1,33,730	2,12,000	61,770	1,02,670	25,120	23,61,740	62,870	34,110	4,670	1,01,650	77,990
1898-99	13,11,270	5,25,220	1,55,060	2,53,470	64,940	96,150	19,310	24,25,420	60,900	32,860	4,520	98,280	68,820
1899-1900	12,39,680	5,81,500	1,59,620	2,54,820	70,700	1,10,100	62,430	24,78,850	59,830	38,150	4,920	1,02,900	56,913
1900-01	13,41,300	5,48,340	1,62,100	2,84,340	77,980	84,330	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,353
1901-02	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,309	25,42,499	88,508	42,133	4,433	1,35,074	67,707
1902-03	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,263
1903-04	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,837
1904-05	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,622	28,30,406	90,165	33,152	5,535	1,28,852	56,991
1905-06	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,022	80,750	31,10,125	90,137	48,906	13,221	1,52,264	36,241
1906-07	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,783	50,475	30,12,622	73,908	35,381	7,046	1,16,335	29,766
1907-08	13,61,153	5,49,053	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,001
1908-09	13,91,351	5,14,726	3,32,880	3,30,000	1,12,106	1,34,513	2,21,019	30,36,595	73,255	43,683	9,203	1,26,141	30,162
1909-10	13,99,606	7,04,165	4,06,960	..	1,27,770	1,37,252	1,94,662	29,70,415	80,289	41,794	31,239	1,53,322	28,505

No. 11

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1885-86 to 1909-10*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1885-86	9,47,120	4,23,450	13,70,570	16,510	18,290	1,250	36,050	13,34,520	940	23,190
1886-87	10,38,720	4,30,810	14,69,530	16,630	11,570	1,580	29,780	14,39,750	..	20,580
1887-88	10,82,370	4,51,490	15,33,860	14,730	12,470	1,900	29,100	15,04,760	..	23,590
1888-89	11,24,060	4,51,060	15,75,120	14,880	15,430	2,700	33,010	15,42,110	..	29,470
1889-90	11,55,210	4,51,560	16,06,770	13,870	14,090	2,930	30,890	15,75,880	..	22,700
1890-91	10,72,270	4,47,080	15,19,350	13,900	11,160	3,760	28,820	14,90,530	..	25,130
1891-92	12,18,880	4,76,140	16,95,020	14,910	11,210	3,860	29,980	16,65,040	..	21,660
1892-93	11,93,780	4,96,530	16,90,310	16,090	15,510	3,480	35,080	16,55,230	..	41,590
1893-94	12,26,350	5,25,790	17,52,140	16,710	14,100	3,980	34,790	17,17,350	..	54,790
1894-95	11,69,630	5,39,260	17,08,890	17,690	14,660	3,900	36,250	16,72,640	..	44,400
1895-96	11,97,460	5,21,850	17,19,310	17,120	23,060	3,920	44,100	16,75,210	..	46,190
1896-97	12,02,380	5,24,490	17,26,870	17,360	17,630	3,780	38,770	16,88,100	..	44,990
1897-98	11,12,240	4,86,680	15,98,920	16,390	14,790	3,440	34,620	15,64,300	..	40,330
1898-99	11,05,990	4,39,440	15,45,430	14,540	15,270	3,080	32,890	15,12,540	..	38,340
1899-1900	9,52,135	3,79,422	13,31,557	12,906	13,316	3,085	29,307	13,02,250	..	30,087
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	..	29,312
1901-02	10,93,829	4,63,977	15,57,806	20,902	16,372	3,269	40,543	15,17,263	..	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	..	16,951
1903-04	15,03,812	7,99,307	23,03,119	60,244	20,535	4,858	85,637	22,17,482	..	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	..	66,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	..	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	..	45,014
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	..	46,570
1908-09	19,11,266	10,16,342	29,27,608	60,649	31,130	13,716	1,05,495	28,22,113	..	45,181
1909-10	21,16,657	10,82,667	31,99,324	65,617	33,954	10,884	1,10,455	30,88,869	..	45,402

No. 11—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1885-86 to 1909-10*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	9,00,960	43,670	2,350	140	9,47,120	1,660	9,990	530	12,180	4,360
1886-87	9,91,080	45,070	2,360	210	10,38,720	1,780	7,490	660	9,930	6,510
1887-88	10,33,210	45,830	3,330	..	10,82,370	..	8,020	940	8,960	7,170
1888-89	10,62,410	51,400	10,250	..	11,24,060	10	11,070	1,340	12,420	9,140
1889-90	10,85,390	58,970	10,850	..	11,55,210	20	10,200	1,180	11,400	7,940
1890-91	10,00,210	61,510	10,550	..	10,72,270	80	7,510	1,280	8,870	9,030
1891-92	11,52,900	53,890	12,090	..	12,18,880	140	8,950	910	10,000	7,590
1892-93	11,29,930	52,020	11,830	..	11,93,780	130	12,000	820	13,250	10,860
1893-94	11,56,710	58,190	11,450	..	12,26,350	110	8,560	880	9,550	15,130
1894-95	11,08,240	50,920	10,470	..	11,69,630	100	9,750	550	10,400	9,610
1895-96	11,42,030	45,610	9,820	..	11,97,460	110	16,970	540	17,620	9,000
1896-97	11,47,210	46,020	9,150	..	12,02,380	90	11,800	560	12,450	10,400
1897-98	10,61,240	43,170	7,830	..	11,12,240	100	8,860	520	9,480	9,630
1898-99	10,50,860	47,290	7,840	..	11,05,990	110	9,820	610	10,540	10,390
1899-1900	9,00,465	44,558	7,112	..	9,52,135	160	10,211	313	10,684	9,613
1900-01	8,69,882	35,104	5,789	..	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,809	..	10,93 829	1,417	12,800	370	14,587	10,332
1902-03	9,61,012	51,359	5,988	..	10,18 359	1,555	12,077	388	14,020	8,014
1903-04	14,06,535	88,717	6,930	1,630	15,03 812	24,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	..	15,55,081	12,540	21,385	337	34,262	16,898
1906-07	13,97,659	91,491	3,193	..	14,92,334	12,376	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	..	16,81,500	14,034	22,162	265	36,461	17,181
1908-09	18,13,043	96,270	1,953	..	19,11,266	16,717	23,202	410	40,329	18,921
1909-10	20,06,516	1,08,938	1,203	..	21,16,657	19,033	25,309	327	44,669	18,581

* Figures for Berar are included with effect from 1903-04

No. 11—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the **CENTRAL PROVINCES AND BERAR,*** *from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1885-86	3,77,550	—	17,090	24,420	10	—	4,380	4,23,450	14,850	8,310	710	23,870	18,830
1886-87	3,84,820	—	15,620	25,440	10	150	4,770	4,30,810	14,850	4,090	910	19,850	14,070
1887-88	3,99,190	—	16,870	30,590	10	—	4,830	4,51,490	14,730	4,450	960	20,140	16,420
1888-89	3,96,550	—	16,260	34,030	—	—	4,220	4,51,060	14,870	4,360	1,360	20,590	20,330
1889-90	4,02,490	—	12,720	28,510	—	—	7,840	4,51,560	13,860	3,890	1,740	19,490	14,760
1890-91	4,01,150	—	13,080	28,110	—	60	4,680	4,47,080	13,820	3,650	2,480	19,950	16,100
1891-92	4,22,770	—	14,640	29,950	60	—	8,720	4,76,140	14,770	2,260	2,950	19,980	14,070
1892-93	4,43,620	—	16,100	31,850	20	—	4,940	4,96,530	15,960	3,210	2,660	21,830	30,730
1893-94	4,75,130	—	13,260	31,740	70	60	5,530	5,25,790	16,600	5,540	3,100	25,240	39,660
1894-95	4,90,030	—	13,180	31,720	—	60	4,270	5,39,260	17,590	4,910	3,350	25,850	34,790
1895-96	4,73,590	—	11,370	31,870	20	90	4,910	5,21,850	17,010	0,000	3,380	26,480	37,190
1896-97	4,72,200	—	9,560	31,810	110	150	10,660	5,24,490	17,270	5,830	3,220	26,320	34,590
1897-98	4,41,020	—	8,700	32,360	10	140	4,450	4,86,680	16,290	5,930	2,920	25,140	30,700
1898-99	3,98,090	—	7,880	29,810	—	50	3,610	4,39,440	14,420	5,460	2,470	22,350	27,950
1899-1900	3,29,306	—	8,335	32,917	2	75	3,787	3,79,422	12,746	3,105	2,772	18,623	20,474
1900-01	3,47,137	—	10,695	39,401	—	—	3,500	4,00,733	16,264	6,515	2,450	25,169	22,275
1901-02	4,12,329	—	11,381	34,691	—	—	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03	3,90,162	—	11,275	35,812	—	13	5,515	4,42,777	20,050	3,440	3,060	26,550	8,937
1903-04	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	22,123
1904-05	7,64,835	618	33,555	64,299	5	46	9,121	8,72,479	40,182	8,882	4,986	54,050	48,696
1905-06	8,80,810	614	42,169	64,494	2	—	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07	8,45,052	155	44,468	—	—	13,467	...	9,03,142	37,558	5,398	11,799	54,755	26,004
1907-08	9,58,495	606	40,745	—	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389
1908-09	9,73,365	999	30,352	—	..	—	11,620	10,16,342	43,932	7,928	13,306	65,166	26,260
1909-10	9,63,786	1,160	36,627	—	—	..	16,094	10,82,667(a)	46,584	8,645	10,557	65,786	26,821

* Figures for Berar are included with effect from 1903-04

(a) Includes Rs. 65,000 as contribution on account of unified stamps

No. 12

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **MADRAS,** *from 1885-86 to 1909-10*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total			
1885-86	36,71,790	22,26,410	58,98,200	1,27,870	77,230	3,150	2,08,250	56,89,950	28,560	1,13,670
1886-87	36,30,180	21,91,510	58,21,690	1,27,210	74,550	2,990	2,04,750	56,16,940	33,030	1,40,310
1887-88	37,10,890	22,60,880	59,71,770	1,30,000	80,900	3,760	2,14,660	57,57,110	20,610	1,54,900
1888-89	38,05,390	23,30,210	61,35,600	1,33,600	79,240	6,610	2,19,450	59,16,150	18,470	1,21,850
1889-90	40,26,560	24,74,460	65,01,020	1,40,160	82,090	5,390	2,27,640	62,73,380	18,700	97,890
1890-91	39,35,080	25,09,790	64,44,870	1,42,220	80,370	2,410	2,25,000	62,19,870	18,950	98,860
1891-92	41,65,620	25,83,070	67,48,690	1,47,430	81,550	2,850	2,31,830	65,16,860	20,600	94,670
1892-93	45,43,460	28,10,200	73,53,660	1,62,830	92,860	3,170	2,58,860	70,94,800	22,380	1,55,680
1893-94	46,97,840	27,34,840	74,32,680	1,62,230	1,01,870	2,850	2,66,950	71,65,730	23,160	1,35,120
1894-95	50,69,060	28,03,600	78,72,660	1,68,790	1,23,180	2,820	2,94,790	75,77,870	23,510	1,49,690
1895-96	51,28,030	28,39,390	79,67,420	1,69,750	87,520	3,290	2,60,560	77,06,860	23,990	1,55,820
1896-97	51,90,500	27,50,400	79,40,900	1,66,230	1,00,070	4,020	2,70,320	76,70,580	24,060	1,26,610
1897-98	54,96,810	29,23,840	84,20,650	1,76,020	1,03,980	4,140	2,84,140	81,36,510	22,710	1,39,580
1898-99	54,95,490	27,71,120	82,66,610	1,68,360	1,10,450	4,480	2,83,290	79,83,320	24,150	1,12,560
1899-1900	55,75,290	27,66,640	83,41,930	1,52,360	98,170	3,640	2,54,170	80,87,760	22,390	1,18,567
1900-01	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	2,85,500	82,80,410	23,980	1,16,589
1901-02	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	2,86,595	84,02,673	23,224	1,26,443
1902-03	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	3,04,419	79,43,714	24,065	1,15,342
1903-04	52,92,396	31,66,937	84,59,333	1,97,411	1,00,242	2,034	2,99,687	81,59,646	24,594	1,30,724
1904-05	55,66,202	32,77,944	88,44,146	2,05,868	1,09,519	2,358	3,17,745	85,26,401	23,795	1,20,178
1905-06	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	3,38,507	89,13,153	23,367	1,38,352
1906-07	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,383	3,26,343	95,78,974	19,910	1,36,122
1907-08	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	4,97,747	99,92,616	23,248	1,38,033
1908-09	65,89,427	42,38,320	1,08,27,747	2,37,295	1,11,308	1,79,667	5,28,270	1,02,99,477	18,280	1,40,451
1909-10	72,37,521	42,53,566	1,14,91,087	2,43,512	1,31,962	8,200	3,83,674	1,11,07,413	14,382	1,59,942

No. 12—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **MADRAS,** *from 1885-86 to 1909-10*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	34,78,270	1,91,370		2,150	36,71,790	41,580	47,050	2,030	90,660	36,270
1886-87	34,45,620	1,84,330		230	36,30,180	40,130	45,610	1,910	87,650	32,600
1887-88	35,12,410	1,98,330		150	37,10,890	40,350	50,940	170	91,460	42,630
1888-89	35,97,070	2,08,130		190	38,05,390	41,370	46,080	4,130	91,580	41,080
1889-90	38,07,460	2,18,880		220	40,26,560	42,750	51,380	130	94,260	50,360
1890-91	37,23,490	2,11,270		320	39,35,080	42,150	46,280	150	88,580	44,710
1891-92	39,52,800	2,12,570		250	41,65,620	43,590	46,780	1,670	92,040	46,480
1892-93	42,31,190	3,12,080		190	45,43,460	60,670	53,110	1,970	1,05,750	94,230
1893-94	43,52,180	3,45,300		360	46,97,840	53,110	61,370	1,810	1,16,290	75,530
1894-95	46,91,810	3,76,940		310	50,69,060	57,140	53,010	1,820	1,11,970	80,090
1895-96	47,47,100	3,80,630		300	51,28,030	58,330	48,300	2,120	1,08,750	88,800
1896-97	48,13,680	3,76,470		350	51,90,500	58,200	61,330	2,630	1,22,160	72,170
1897-98	51,08,120	3,86,530	1,830	330	54,96,810	61,270	62,530	2,700	1,26,500	81,000
1898-99	50,94,180	3,84,390	16,580	340	54,95,490	61,870	66,840	2,980	1,31,690	63,340
1899-1900	51,84,480	3,90,280	330	200	55,75,290	62,420	57,290	2,430	1,22,140	73,909
1900-01	50,70,160	3,85,940		190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
1901-02	51,62,170	4,21,838		392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
1902-03	48,45,503	3,99,635		385	52,45,523	53,867	71,950	2,339	1,28,156	63,115
1903-04	48,81,354	4,10,756		286	52,92,396	54,364	61,996	1,901	1,18,261	72,951
1904-05	51,40,415	4,25,486		301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
1905-06	53,99,353	4,40,176		226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
1906-07	56,46,931	4,47,426		416	60,94,773	62,005	57,184	3,431	1,22,620	78,191
1907-08	59,58,991	4,82,469		258	64,41,718	65,305	60,913	78,361	2,04,579	78,464
1908-09	60,92,027	4,97,099		301	65,89,427	65,368	51,160	1,02,711	2,19,239	79,251
1909-10	66,86,230	5,50,921		370	72,37,521	70,952	68,648	328	1,39,928	94,305

No. 12—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **MADRAS,** *from 1885-86 to 1909-10*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1885-86	18,25,770	1,65,640	26,590	1,11,470	16,320	16,850	63,770	22,26,410	86,290	30,180	1,120	1,17,590	77,400
1886-87	18,43,320	1,12,940	26,740	1,19,480	23,890	10,290	54,850	21,91,510	87,080	28,940	1,080	1,17,100	1,07,710
1887-88	18,99,460	1,07,930	35,320	1,30,500	19,360	11,780	56,530	22,60,880	89,650	29,960	3,590	1,23,200	1,12,270
1888-89	19,58,470	1,14,950	31,320	1,39,060	22,370	15,020	49,020	23,30,210	92,230	33,160	2,480	1,27,870	80,770
1889-90	20,63,700	1,29,620	32,090	1,53,020	20,530	24,250	51,250	24,74,460	97,410	30,710	5,260	1,33,380	47,530
1890-91	21,08,440	1,30,250	24,470	1,61,420	18,980	11,920	54,310	25,09,790	1,00,070	34,090	2,260	1,36,420	54,150
1891-92	21,70,590	1,21,940	22,670	1,77,890	19,360	14,560	56,060	25,83,070	1,03,840	34,770	1,180	1,39,790	48,190
1892-93	23,65,180	1,31,020	26,470	1,87,710	16,720	17,670	65,430	28,10,200	1,12,160	39,750	1,200	1,53,110	61,450
1893-94	22,95,210	1,18,070	27,830	1,94,070	18,770	19,980	60,910	27,34,840	1,09,120	40,500	1,040	1,50,660	59,590
1894-95	23,15,890	1,41,030	30,360	2,11,100	20,820	24,100	59,400	28,03,600	1,11,650	70,170	1,000	1,82,820	69,600
1895-96	23,22,530	1,62,440	31,370	2,21,050	14,570	19,610	67,820	28,39,390	1,11,420	39,220	1,170	1,51,810	67,020
1896-97	22,55,280	1,33,990	29,330	2,29,940	16,660	20,030	65,170	27,50,400	1,08,030	38,740	1,390	1,48,160	54,440
1897-98	23,99,080	1,53,420	27,330	2,44,930	17,460	16,570	65,100	29,23,840	1,14,750	41,450	1,440	1,57,640	58,580
1898-99	22,65,420	1,42,610	25,910	2,40,860	14,210	18,600	63,510	27,71,120	1,06,490	43,610	1,500	1,51,600	49,220
1899-1900	22,16,540	1,38,090	23,140	2,49,560	14,450	19,980	1,04,880	27,66,640	89,940	40,880	1,210	1,32,030	44,658
1900-01	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,01,240	31,09,620	1,23,660	41,040	1,000	1,65,700	54,707
1901-02	25,14,735	1,73,631	30,255	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
1902-03	24,63,848	1,48,192	28,386	2,70,781	18,077	19,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
1903-04	25,74,538	1,59,503	31,755	2,99,541	19,297	27,703	54,600	31,66,937	1,43,047	38,246	133	1,81,426	57,773
1904-05	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,292	874	1,97,325	51,978
1905-06	28,20,514	2,37,501	43,494	2,03,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
1906-07	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
1907-08	32,69,845	1,86,112	39,393	3,50,000	27,678	33,013	1,42,604	40,48,645	1,64,207	62,228	66,733	2,93,168	59,569
1908-09	34,33,030	1,95,209	44,177	3,50,000	29,975	31,737	1,54,192	42,38,320	1,71,927	60,148	76,956	3,09,031	61,200
1909-10	34,54,546	2,22,137	52,452	3,50,000	25,227	30,522	1,18,682	42,53,566	1,72,560	63,314	7,872	2,43,746	65,637

EXCISE

[TABLES 1 TO 14, PAGES 103 TO 137]

(Compiled from special official returns)

During the ten years ending with 1909-10 the net receipts from the excise duties increased from R5,66,74,568 to R9,18,62,713, the increase being at the rate of 62 per cent. The receipts from opium (consumed in India, not exported) rose from R1,03,17,621 to R1,48,71,916, being at the rate of 44 per cent. The chief increase occurred in the net receipts from liquors and from drugs other than opium (including miscellaneous receipts), which rose from R4,63,56,947 to R7,69,90,797, the increase being at the rate of 66 per cent. This large increase is due, not merely to the expansion of consumption, but also to the imposition of progressively higher rates of duty and the increasingly effective control of the excise administration.

Madras contributes the largest proportion of the liquor revenue, about 34 per cent, Bombay and Bengal contributing 20 and 15 per cent respectively.

The revenue from drugs (excluding opium) has risen in the ten years from R59,13,399 to R98,85,760, the increase being at the rate of 67 per cent.

The sources of the excise revenue, and the gross revenue obtained from each in 1909-10, are :

	R
Spirits	7,21,21,776
Beer	7,49,989
Opium	1,48,71,916
Intoxicating drugs, other than opium	98,85,760
Miscellaneous	3,96,378

The incidence in 1909-10 of excise taxation per head of the population (according to the census of 1901) is

	a.	*p.*
Bombay	15	1·65
Burma	13	2·72
Madras	11	3·35
Central Provinces and Berar	9	2·27
Bengal	5	3·57
Eastern Bengal and Assam	3	9·98
Panjab	3	4·83
United Provinces of Agra and Oudh	2	10·95
North-West Frontier Province	2	4·78

The incidence per head in all British India was about 6 annas.

Of the excise revenue of Bengal nearly 24 per cent was contributed by Calcutta. The cities of Bombay and Madras yielded 9 and 7 per cent respectively of the revenue of those provinces.

Below are stated the rates of excise duty on liquors, opium, and other drugs levied in each province during 1909-10 :

BURMA—

Country spirit—

Contract Distillery system—

London proof strength from R2-8-0 to R5-0-0 per gallon
30° under proof from R1-12-0 to R2-3-0 per gallon
40° " " " R1-8-0 to R3-0-0 "
50° " " " R1-3-6 to R1-8-0 "
60° " " " R1-0-0 to R2-0-0 "

Other spirits (excised at the same rate as imported spirit) R9-6-0 per proof gallon
Beer three annas per gallon

Opium—

Government excise opium, R35 to R75 per ser
Foreign opium, R23 to R24 per ser

EASTERN BENGAL AND ASSAM—

Rum, R7 per proof gallon
Country spirit, R2-8 to R4 per proof gallon
Ganja, R11 per ser
Charas, R12 per ser
Opium, R21-8 to R31-8 per ser
Bhang, 8 annas per ser

BENGAL—

Rum, R9-6 per proof gallon
Country spirit, from R0-13-4 to R5-10-0 per proof gallon
Beer, three annas per gallon

Ganja, whether chur, round, or flat—

In Bengal and Bihar	R11 per ser
" Orissa, except Sambalpur	R 9 "
" Sambalpur	R 7 "

Charas, R12 per ser

Bhang, 8 annas per ser, except in Burdwan (Sadar and Asansol Sub-divisions only), Birbhum, Bankura, Midnapur, Patna, Gaya, Shahabad, the Santhal Parganas, and the Chota Nagpur division, where the rate is twelve annas a ser, and Calcutta, Howrah, Hooghly, the 24-Parganas, and Sambalpur where the rate is R1 a ser

Opium R8-8 to R26-8 per ser

UNITED PROVINCES OF AGRA AND OUDH—

Beer, Cider, and other fermented liquors, R0-3-0 per imperial gallon
Liqueurs and perfumed spirit, R13-0-0 per imperial gallon
Spirit when used in drugs, medicines, or chemicals, R7-13-0 per imperial gallon, London proof
Spirit, other sorts, except denatured spirit, R9-6-0 per gallon, London proof
Denatured spirit, five per cent *ad valorem*

Country spirit—

	Towns of Cawnpore, Dehra, Mussooree, Saharanpur, Meerut, Agra, Allahabad, Benares, Lucknow, and the Act XX town of Rajpur in the Dehra Dun district	Towns of Rurki, Muzuffarnagar, Aligarh, Farukhabad cum Fatehgarh, Moradabad, Budaun, Pilibit, Fatehpur, Shahjahanpur, Mirzapur, Gorakhpur, Bareli, Sitapur, Hardoi and Fyzabad, in the districts of Unao and Rai Bareli, and in the rural areas of the Lucknow district	In the trans-Rupti tract of the Basti district
	R	R	
Per gallon 25° U. P.	3	2¼	
Per gallon 50° U. P.	2	1½	

	In the Maharajganj tahsil and the portion of the Padrauna tahsil north of the Captainganj-Padrauna-Bansighat road in the Gorakhpur district and in the Kumaun division	Banda district	Any other locality in which the distillery system is in force
	As.	As.	R
Per gallon 25° U. P.	12	6	2¼
Per gallon 50° U. P.	8	4	1½

Ganja, *Baluchar* or Bengal ganja, R11 per ser ; *Pathar* ganja, R5 per ser
Charas, R6 per ser in Almora and Garhwal and R8 per ser elsewhere
Bhang— { Acreage duty (in Farukhabad) R8 per acre
{ Transport duty R4 per maund
Opium, R9-8, R11-8, and R13-8 per ser

EXCISE—*continued*

PANJAB—

Liquors—

(A)—When removed from any brewery or distillery licensed in the Panjab

Fermented liquors—

(*a*) Ale, beer and porter, cider and other fermented liquors, R0-3-0 per imperial gallon or six quart bottles

SPIRITS—

(*b*) Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits, R13-0-0 per imperial gallon or six quart bottles

(*c*) Methylated spirits, *i.e.*, denatured spirits, five per cent *ad valorem*

(*d*) Rectified spirits, R9-6-0 per imperial gallon (or six quart bottles) of the strength of London proof. (A concession rate of R7-13-0 per proof gallon is allowed to *bonâ fide* manufacturing chemists)

(*e*) Spirit distilled from a sugarcane or mohwa basis, whether plain or flavoured and coloured, with or without the use of caramel to suit a special Indian taste, provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any imported liquor, R5-0-0 per imperial gallon (or six quart bottles) of the strength of London proof

(*f*) All other spirits, R9-6-0 per imperial gallon (or six quart bottles) of the strength of London proof

(B)—When imported from Kashmir

Fermented liquors.—Same rates of duty as are leviable on like liquor under the Indian Tariff Act, 1894, *vide* section 31(2) of Act XII of 1896.

Spirits.—The same rates of duty as have been fixed by the Local Government for like spirit in the Panjab, *vide* section 31(*i*)(*a*) of Act XII of 1896

Opium—

(A)—Opium locally produced

Poppy cultivation permitted in following tracts only—

Kot Khai tahsil of Simla district, acreage duty at R0-8-0 per quarter or fraction of a quarter of an acre

Hoshiarpur tahsil of Hoshiarpur district and Jullundur district, acreage duty at R1-0-0 per quarter or fraction of a quarter of an acre

Kulu sub-division of Kangra district, acreage duty at R2-4-0 per quarter or fraction of a quarter of an acre

(B)—Opium imported from outside the province

From Hill States under political control of the Panjab Government R3-0-0 per ser

From Kashmir, R6-0-0 ,,

From Ghazipore (Government Excise opium), R8-8-0 per ser

(The difference between the cost price of R8-8-0 and the selling price in Panjab at present R17-0-0 a ser, is reckoned as duty and classified in the Accounts as "Gain on sale proceeds of excise opium")

Charas—

None locally produced

Charas imported into the Panjab (from Yarkand), R8-0-0 per ser

Bhang—

(A) On bhang locally produced, R4-0-0 per acre on land on which the hemp plant is cultivated in the Dera Ghazi Khan district, subject to a minimum charge of R1-0-0 per quarter of an acre or less

Provided that no duty is leviable in respect of areas cultivated on behalf of religious institutions whose cultivation has been specially licensed

(B) On bhang locally transported—

A duty at the rate of R4-0-0 per maund (gross) on all bhang

(*a*) transported within the Panjab for purposes of export outside the province

(*b*) transported from one district to another of the Panjab, subject to a minimum charge of R1-0-0 per quarter maund or less

Provided that no duty is leviable on bhang transported for purposes of export-in-bond to other provinces

(C) On bhang imported into the Panjab, R4-0-0 per maund (gross) subject to a minimum charge of R1-0-0 per quarter maund or less

The transport and import duty are not leviable on the same transaction.

NORTH-WEST FRONTIER PROVINCE—

Country spirit, from R2-8-0 to R5 per gallon according to strength

Charas, R8 per ser

Bhang, import and transport duties, R4 per maund

Opium—

Foreign (Afghan) opium, R6 per ser

Government excise opium, R8½ per ser

CENTRAL PROVINCES—

Country spirit—

In localities under the Contract Supply system—Mohwa spirit—

25° under proof from R0-11-3 to R3-12-0 per gallon
45° ,, ,, ,, R0-8-3 to R2-12-0 ,,
60° ,, ,, ,, R0-6-0 to R2-0-0 ,,

In localities under the Sadar Distillery system, 1½ anna per ser on the Mohwa used in distillation

Beer, three annas per gallon

Ganja, R5 per ser

Charas, R8 per ser

Bhang, R2 per ser

Opium, R15 per ser

BERAR—

Under Contract Supply system—Mohwa or molasses spirit—

25° under proof from R1-6-6 to R3-0-9 per gallon
45° ,, ,, ,, R1-0-6 to R2-3-9 ,,
60° ,, ,, ,, R0-12-0 to R1-10-0 ,,

Ganja, R5 per ser

Bhang, R2 per ser

Opium, R15 per ser

Charas, R8 per ser

BOMBAY—

Rum, R9-6-0 per proof gallon

Country spirit—

District Monopoly system—Mohwa or molasses spirit—

25° under proof R1-0-0 per gallon
60° ,, ,, 8 annas ,,

Contract Distillery and separate shop system—Mohwa or molasses spirit—

25° under proof from R1-0-0 to R4-4-0 per gallon
40° ,, ,, ,, R0-13-0 to R3-4-0 ,,
45° ,, ,, ,, R0-11-9 ,,
60° ,, ,, ,, R0-7-0 to R2-2-0 ,,

Free Supply system—

Mohwa or molasses spirit, R5-5-4 per proof gallon

Toddy spirit—

25° under proof R3-5-6 per gallon
60° ,, R1-10-9 ,,

Special system—Southern Coast districts (including Thana)—

Mohwa or molasses spirit—

25° under proof from R1-12-0 to R3-12-0 per gallon
40° ,, R1-6-0 per gallon
60° ,, from R0-14-0 to R1-14-0 per gallon

Toddy spirit—

25° under proof from R0-14-4 to R3-0-0 per gallon
40° ,, R0-11-6 per gallon
60° ,, from R0-9-2 to R1-8-0 per gallon

In Sind—

Liquor imported from Uran in the Kolaba district of Bombay, R3 and R5 per gallon according to strength

Liquor locally manufactured in Kotri, Karachi district, R2-10-0 and R5 per gallon according to strength

Beer, three annas per gallon

Ganja, R5 per ser

Charas, R8 per ser

Bhang, R1 per ser

Opium, Malwa, R10 per ser

EXCISE—*concluded*

MADRAS—

Rum, R9-6-0 per proof gallon
Country spirit, R5-0-0 per proof gallon in four districts and R5-10-0 per proof gallon in sixteen districts. Special rates for particular localities, R0-10-0, R1-9-0, R1-14-0, R2-1-4, R3-12-0, R4-6-0, and R6-14-0 per proof gallon (from 1st April 1910)
Beer, three annas per gallon
Ganja, R5 per ser (from 1st April 1906)
Charas, R8 per ser (from 1st April 1907)
Bhang, R2 per ser (from 1st April 1910)
Opium, Bengal, R19-8-0 to R20-8-0 per ser

COORG—

Country spirit—25° and 50° under proof R4-3-6 and R2-5-8 respectively per gallon on actual issue
Beer, annas 3 per gallon
Ganja, R5-0-0 per ser
Opium, R25-0-0 per ser

AJMER-MERWARA—

Country spirit—
Urban R3-12-0 per proof gallon } with effect from 1st
Rural R3-2-0 „ „ „ } April 1908
Ganja, R5 per ser
Charas, R8 „
Bhang, R5 per maund
Opium, R4 per ser both on Malwa opium and on opium produced or manufactured locally

BRITISH BALUCHISTAN—

In the Zhob District the right to manufacture and sell country spirit is sold annually by public auction and no extra duty is levied

Country spirit between 10° and 15° under proof, if issued to licensees for consumption in the Quetta town, R5-0-0, and outside the Quetta town, R4-0-0 per gallon. Special permits R5-8-0 per gallon

Beer, three annas per gallon

Ganja { R5 per ser on imports from other British provinces; R10 per ser on imports from Foreign territory

Charas { R320 per maund on imports from other British provinces; R640 per maund on imports from Foreign territory

Bhang { R40 per maund on imports from other British provinces; R80 per maund on imports from Foreign territory

Opium, pure, R7-8-0 per ser

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Panjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had hitherto been omitted from the head "India, general."

Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for these provinces have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out from the year 1878-79, except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

The tables which follow have been restricted to twenty-five years. For figures for the years prior to 1885-86, the 1st issue of Statistics of British India—Part IV(*b*) Finance and Revenue—may be referred to.

EXCISE

No. 1

RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1885-86 to 1909-10

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1885-86 . .	2,70,24,289	..	39,24,443	1,68,762	87,03,037	3,98,20,531	3,11,17,494	11,90,469	2,99,27,025	87,03,037	3,86,30,062
1886-87 . .	2,83,95,943	5,070	41,80,366	1,23,010	89,06,867	4,16,11,256	3,27,04,389	12,18,073	3,14,86,316	89,06,867	4,03,93,183
1887-88 . .	2,97,75,181	2,850	43,47,303	48,529	90,89,928	4,32,63,791	3,41,73,863	12,95,755	3,28,78,108	90,89,928	4,19,68,036
1888-89 . .	3,28,38,199	6,830	41,35,804	66,955	94,88,033	4,65,35,821	3,70,47,788	13,61,551	3,56,86,237	94,88,033	4,51,74,270
1889-90 . .	3,44,73,780	10,380	41,21,593	94,085	97,52,840	4,84,52,681	3,86,99,841	15,12,541	3,71,87,300	97,52,840	4,69,40,140
1890-91 . .	3,49,43,314	43,747	42,02,305	84,810	99,38,560	4,92,12,736	3,92,74,176	17,49,806	3,75,24,370	99,38,560	4,74,62,930
1891-92 . .	3,64,09,488	68,939	43,35,957	82,950	99,99,936	5,08,97,270	4,08,97,334	19,15,055	3,89,82,279	99,99,936	4,89,82,215
1892-93 . .	3,74,87,993	84,359	43,65,255	82,262	1,01,67,978	5,21,87,847	4,20,19,869	20,35,572	3,99,84,297	1,01,67,978	5,01,52,275
1893-94 . .	3,88,02,033	91,068	46,77,121	85,893	99,11,680	5,35,67,795	4,36,56,115	19,95,430	4,16,60,685	99,11,680	5,15,72,365
1894-95 . .	3,99,58,712	1,36,095	46,79,331	93,934	98,46,685	5,47,14,757	4,48,68,072	19,96,249	4,28,71,823	98,46,685	5,27,18,508
1895-96 . .	4,12,71,401	1,54,531	49,03,027	1,11,612	1,00,96,037	5,65,36,608	4,64,40,571	21,17,171	4,43,23,400	1,00,96,037	5,44,19,437
1896-97 . .	4,03,36,566	1,58,048	48,46,041	1,41,819	99,40,275	5,54,22,749	4,54,82,474	21,65,122	4,33,17,352	99,40,275	5,32,57,627
1897-98 . .	3,98,09,711	1,68,281	49,47,739	1,71,130	98,10,577	5,49,07,438	4,50,96,861	24,85,872	4,26,10,989	98,10,577	5,24,21,566
1898-99 . .	4,13,97,758	3,75,800	53,08,874	1,80,942	1,00,06,615	5,72,69,989	4,72,63,374	24,99,546	4,47,63,828	1,00,06,615	5,47,70,443
1899-1900 . .	4,13,34,011	3,06,915	55,60,201	1,58,925	1,01,81,048	5,75,40,200	4,73,59,152	24,65,611	4,48,93,541	1,01,81,048	5,50,74,589
1900-01 . .	4,23,45,156	4,62,263	59,13,399	1,59,937	1,03,17,621	5,91,98,376	4,88,80,755	25,23,808	4,63,56,947	1,03,17,621	5,66,74,568
1901-02 .	4,47,21,777	4,57,741	61,83,873	1,66,845	1,01,57,610	6,16,87,846	5,15,30,236	25,26,288	4,90,03,948	1,01,57,610	5,91,61,558
1902-03 . .	4,76,91,766	5,33,209	66,85,846	1,61,607	1,08,17,526	6,58,89,954	5,50,72,428	28,76,970	5,21,95,458	1,08,17,526	6,30,12,984
1903-04 . .	5,42,06,254	5,82,506	72,39,683	2,46,933	1,26,81,626	7,49,57,002	6,22,75,376	32,78,336	5,89,97,040	1,26,81,626	7,16,78,666
1904-05 . .	5,70,61,069	5,84,154	68,03,094	2,39,100	1,29,93,733	7,76,81,150	6,46,87,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905-06 . .	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	8,53,37,424	7,16,82,990	38,83,446	6,77,99,544	1,36,54,434	8,14,53,978
1906-07 . .	6,48,15,118	5,66,395	88,13,689	2,66,923	1,39,94,572	8,84,56,697	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907-08 . .	6,87,37,319	6,37,050	88,49,503	2,71,407	1,47,06,364	9,32,01,643	7,84,95,279	46,86,078	7,38,09,201	1,47,06,364	8,85,15,565
1908-09 . .	7,04,54,433	7,81,308	94,06,474	3,15,822	1,48,49,348	9,58,07,385	8,09,58,037	61,32,515	7,48,25,522	1,48,49,348	8,96,74,870
1909-10 .	7,21,21,776	7,49,989	93,85,760	3,96,378	1,48,71,916	9,80,25,819	8,31,53,903	61,63,106	7,69,90,797	1,48,71,916	9,18,62,713

NOTE.—Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for the United Provinces in Tables Nos. 1, 1—A, 2, 2—A, 3, 3—A, 8—A, 8—B and 14 have now been revised and receipts on account of license fees for *tari* are shewn under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out, except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

No. 1—A

RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PROVINCES, in each official year from 1885-86 to 1909-10

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1885–86 . .	29,65,041	..	3,43,014	33,191	8,81,313	42,22,559	33,41,246	3,60,110	29,81,136	8,81,313	38,62,449
1886–87 . .	35,98,382	..	3,61,071	39,265	9,65,673	49,64,391	39,98,718	2,93,967	37,04,751	9,65,673	46,70,424
1887–88 . .	35,21,072	..	4,09,651	24,691	10,10,028	49,65,442	39,55,414	2,03,974	37,51,440	10,10,028	47,61,468
1888–89 . .	38,51,893	..	4,20,424	25,736	10,63,347	53,61,400	42,98,053	1,89,329	41,08,724	10,63,347	51,72,071
1889–90 . .	46,01,647	..	4,04,560	21,747	10,93,586	61,21,540	50,27,954	2,36,348	47,91,606	10,93,586	58,85,192
1890–91 . .	44,00,405	2,360	4,21,857	25,281	10,92,447	59,42,350	48,49,903	2,41,383	46,08,520	10,92,447	57,00,967
1891–92 . .	45,87,468	..	4,19,990	22,683	11,61,410	61,91,551	50,30,141	2,88,220	47,41,921	11,61,410	59,03,331
1892–93 . .	49,81,619	7,306	4,53,908	18,537	12,31,106	66,92,476	54,61,370	2,95,518	51,65,852	12,31,106	63,96,958
1893–94 . .	48,53,521	3,568	4,54,612	18,733	9,66,464	62,96,898	53,30,434	3,02,584	50,27,850	9,66,464	59,94,314
1894–95 . .	49,06,742	4,304	4,70,569	20,847	11,24,434	65,26,887	54,02,453	2,86,174	51,16,279	11,24,434	63,40,713
1895–96 . .	51,94,481	4,488	5,14,920	22,901	12,34,764	69,71,554	57,36,790	2,87,190	54,49,600	12,34,764	66,84,364
1896–97 . .	51,41,642	3,898	5,06,571	26,047	12,97,845	69,76,003	56,78,158	2,91,093	53,87,065	12,97,845	66,84,910
1897–98 . .	49,33,440	16,377	5,34,766	35,421	12,81,467	68,01,471	55,20,004	2,99,294	52,20,710	12,81,467	65,02,177
1898–99 . .	51,80,748	30,752	5,36,096	22,512	13,12,694	70,82,802	57,70,108	2,99,688	54,70,420	13,12,694	67,83,114
1899–1900 . .	55,28,845	24,430	5,98,426	17,700	14,02,473	75,71,874	61,69,401	3,02,801	58,67,100	14,02,473	72,69,573
1900–01 . .	57,35,862	26,020	6,47,880	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901–02 .	59,13,155	29,901	7,25,124	21,428	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902–03 .	62,08,706	25,926	7,63,997	14,858	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903–04 . .	68,33,346	26,916	8,46,851	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904–05 . .	72,93,264	29,509	9,44,593	12,023	13,78,329	96,57,709	82,79,389	4,55,490	78,23,899	13,78,329	92,02,219
1905–06 . .	73,35,398	32,243	11,56,961	27,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,93,468
1906–07 . .	73,80,682	29,800	9,81,756	28,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,850	15,05,744	94,71,594
1907–08 . .	80,01,984	26,118	9,57,259	26,811	17,36,075	1,07,48,247	90,12,172	4,88,373	85,23,799	17,36,075	1,02,59,874
1908–09 . .	75,92,697	45,329	10,27,823	36,279	16,66,258	1,03,68,386	87,02,128	5,91,100	81,11,028	16,66,258	97,77,286
1909–10 . .	78,84,067	33,922	11,50,327	52,406	13,79,258	1,04,99,980	91,20,722	6,54,972	84,65,750	13,79,258	98,45,008

No. 2

Receipts and charges on account of Spirits, Beer, and Drugs other than Opium, in the several Provinces in India, from 1885-86 to 1909-10

EXCISE

No. 2

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1885-85	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
RECEIPTS*—												
Spirits—												
1 India, General†	4,93,450	4,82,440	5,99,940	4,75,700	5,67,080	5,47,610	6,10,870	6,22,540	4,48,163	5,06,133	5,15,685	5,02,860
2 Burma	7,15,560	8,24,490	9,44,590	11,15,150	20,96,750	19,81,590	22,17,910	24,96,300	21,25,250	19,52,470	19,90,560	20,33,020
3 E. B. and Assam	2,74,980	2,72,780	2,45,850	2,85,450	3,21,180	3,85,460	3,96,070	4,09,960	4,32,500	4,63,600	5,26,030	5,79,160
4 Bengal	56,15,200	59,76,350	64,56,200	63,88,820	60,81,030	59,76,080	65,30,610	69,42,950	72,84,600	76,55,900	81,30,540	82,48,420
5 United Provinces:												
Agra	29,67,340	29,56,687	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,73,704	30,59,748	30,39,823	28,46,493	23,08,147
Oudh	14,29,139	13,11,756	12,77,895	12,93,339	10,92,877	10,00,463	11,20,935	12,61,029	12,45,302	10,22,406	9,20,533	5,79,629
6 Panjab	7,93,750	8,33,230	8,76,630	9,24,880	10,09,030	11,16,910	11,61,070	11,63,590	12,51,870	13,46,520	14,22,460	14,12,520
7 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
8 Bombay	52,15,920	57,19,830	59,59,590	81,51,010	81,94,320	83,87,510	86,56,130	87,98,040	92,24,800	94,73,560	92,95,740	94,10,270
9 Central Provinces	15,85,880	16,23,990	14,45,900	15,23,330	16,06,380	17,85,300	17,96,950	17,42,250	17,40,520	17,36,260	15,17,550	13,51,940
10 Madras	79,33,070	83,94,390	90,70,070	97,75,370	1,07,26,910	1,12,26,350	1,13,04,050	1,12,77,630	1,19,89,280	1,27,62,040	1,34,05,870	1,39,05,590
TOTAL	2,70,24,289	2,83,95,943	2,97,75,181	3,28,38,199	3,44,73,783	3,49,43,314	3,64,09,488	3,74,87,993	3,88,02,033	3,99,58,712	4,12,71,401	4,03,36,566
Beer—												
11 India, General	..	..	..	..	..	..	10,800	10,340	6,050	24,100	28,360	..
12 Burma	..	..	..	..	..	5,710	..	..	..	..	..	29,940
13 E. B. and Assam	..	..	..	..	..	..	170	190	220	540	480	..
14 Bengal	..	..	..	..	..	70	..	..	..	..	..	510
15 United Provinces:												
Agra	..	..	..	..	..	6,197	4,379	10,463	4,600	6,361	3,533	11,050
Oudh	..	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898
16 Panjab	..	..	..	..	..	12,940	11,430	7,680	6,010	6,380	8,360	6,660
17 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
18 Bombay	..	..	..	..	..	4,420	23,440	36,080	48,510	46,110	44,500	41,700
19 Central Provinces	..	..	..	..	..	..	..	..	..	..	..	..
20 Madras	..	5,070	2,850	6,830	10,380	12,050	18,720	12,300	22,110	51,970	64,820	64,290
TOTAL	..	5,070	2,850	6,830	10,380	43,747	68,939	84,359	91,068	1,36,095	1,54,531	1,58,048
Drugs—other than Opium—												
21 India, General	13,510	30,940	13,370	46,220	30,510	39,420	47,440	41,540	36,856	32,521	35,752	39,206
22 Burma	..	..	..	..	..	..	..	..	..	..	10	10
23 E. B. and Assam	2,33,870	2,56,490	2,29,370	2,46,110	2,58,340	2,87,290	22,96,620	3,07,240	3,37,730	3,00,470	3,36,150	3,53,130
24 Bengal	24,02,630	22,31,430	24,14,780	24,87,870	24,26,440	24,82,790	4,72,240	25,61,430	27,06,490	26,85,210	28,67,700	28,18,170
25 United Provinces:												
Agra	4,55,548	5,00,358	4,69,181	5,19,544	5,34,557	5,15,510	5,16,314	5,17,344	5,41,873	5,72,584	5,79,001	5,53,749
Oudh	1,47,625	1,70,248	1,79,252	1,88,960	1,96,796	1,76,705	1,95,773	2,03,815	2,03,552	2,24,886	2,08,284	1,78,236
26 Panjab	1,48,620	1,54,820	1,47,570	1,47,050	1,54,830	1,55,890	1,57,300	1,70,860	1,79,550	1,81,740	1,81,310	2,11,730
27 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
28 Bombay	6,25,190	6,19,720	6,92,920	2,91,860	3,10,300	3,12,600	3,59,460	2,52,110	3,31,640	3,61,910	3,88,320	4,30,470
29 Central Provinces	1,97,450	2,16,360	2,00,360	2,08,190	2,09,740	2,22,270	2,35,820	2,62,190	2,78,180	2,65,360	2,45,000	1,89,720
30 Madras	..	..	..	..	..	10,030	54,990	48,730	64,300	54,650	61,500	71,620
TOTAL	39,24,443	41,80,366	43,47,303	41,35,804	41,21,593	42,02,305	43,35,957	43,65,255	46,77,121	46,79,331	49,03,027	48,46,041
Miscellaneous Receipts—												
31 India, General	50	30	..	4,670	5,740	4,920	4,920	5,640	5,700	5,750	5,880	5,880
32 Burma	17,830	14,320	2,830	1,110	10,010	6,450	1,440	1,330	2,170	1,590	5,860	25,980
33 E. B. and Assam	330	300	280	380	510	710	630	630	550	580	610	850
34 Bengal	5,770	9,230	6,060	4,130	6,430	6,670	7,970	10,410	11,680	12,470	13,840	17,860
35 United Provinces:												
Agra	2,317	2,933	12,176	22,104	20,779	13,808	7,253	6,740	1,167	1,211	1,235	794
Oudh	1,715	1,387	1,163	621	766	552	877	752	706	493	1,237	595
36 Panjab	..	..	..	..	..	..	..	..	..	..	..	2,040
37 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
38 Bombay‡	..	..	..	..	..	..	..	..	..	..	..	..
39 Central Provinces	4,040	7,120	12,690	22,010	25,310	21,590	21,220	20,920	23,750	26,320	25,420	19,760
40 Madras	1,36,710	90,690	13,330	11,930	24,540	30,110	38,840	35,840	40,190	45,350	57,530	63,060
TOTAL	1,68,762	1,23,010	48,529	66,955	94,085	84,810	82,950	82,262	85,893	93,934	1,11,612	1,41,819
TOTAL RECEIPTS	3,11,17,494	3,27,04,389	3,41,73,863	3,70,47,788	3,86,99,841	3,92,74,176	4,08,97,334	4,20,19,869	4,36,56,115	4,48,68,072	4,64,40,571	4,54,82,474
CHARGES—												
41 India, General	15,820	27,850	30,790	33,200	42,830	39,500	43,570	43,630	12,083	14,214	17,422	13,588
42 Burma	67,890	1,35,690	84,170	40,740	34,040	38,440	55,750	69,780	1,12,480	1,34,410	1,59,330	1,75,670
43 E. B. and Assam	11,680	5,160	10,630	9,110	8,930	25,810	13,570	27,640	12,450	14,730	15,920	13,380
44 Bengal	3,07,940	3,75,250	4,23,600	4,32,760	5,31,380	6,47,110	6,67,790	6,53,710	6,47,700	3,37,860	6,74,580	6,83,290
45 United Provinces:												
Agra	46,527	46,564	46,022	50,179	49,703	48,165	76,388	1,47,999	1,02,526	89,989	66,755	71,940
Oudh	6,892	6,549	7,223	7,562	7,408	7,951	26,307	43,803	30,981	33,406	22,534	22,544
46 Panjab	56,650	54,100	55,560	52,250	63,480	71,750	65,300	68,010	75,000	55,910	49,550	58,110
47 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
48 Bombay	2,61,200	2,55,860	2,97,970	3,27,690	3,34,990	3,45,600	3,50,000	3,36,030	3,49,030	3,45,200	3,56,290	3,63,970
49 Central Provinces	62,660	70,220	71,750	74,440	56,990	54,940	56,200	59,750	44,740	54,630	54,640	55,560
50 Madras	3,53,210	2,40,830	2,69,040	3,28,620	3,82,790	4,70,540	5,60,180	5,85,170	6,01,440	6,15,870	7,00,180	7,07,070
TOTAL	11,90,469	12,18,073	12,95,755	13,61,551	15,12,541	17,49,806	19,15,055	20,35,572	19,95,430	19,96,249	21,17,171	21,65,122
NET RECEIPTS—												
51 India, General	4,91,190	4,85,560	5,83,020	4,88,390	5,60,500	5,52,450	6,19,660	6,26,040	4,78,636	5,30,190	5,39,895	5,34,358
52 Burma	6,65,500	7,00,120	8,63,250	10,75,520	20,72,720	19,55,310	21,74,400	24,38,190	20,20,990	18,40,750	18,65,460	19,18,280
53 E. B. and Assam	4,97,500	5,24,410	4,64,870	5,22,830	5,71,100	6,47,650	6,79,750	6,90,190	7,51,310	7,49,890	8,46,870	9,19,760
54 Bengal	74,15,660	78,41,760	84,54,440	84,48,060	79,82,550	78,18,500	83,43,200	88,61,270	93,55,290	97,16,260	1,03,37,980	1,04,01,680
55 United Provinces:												
Agra	33,78,678	34,13,414	33,33,851	33,96,119	32,83,859	31,03,391	30,81,551	31,60,252	35,04,862	35,29,990	33,63,507	28,01,800
Oudh	15,71,587	14,76,842	14,51,087	14,75,358	12,83,031	11,72,129	12,91,078	14,29,095	14,22,147	12,18,213	11,11,998	7,39,814
56 Panjab	3,85,720	3,33,950	9,68,640	10,19,680	11,00,430	12,13,790	12,65,400	12,74,120	13,62,430	14,78,700	15,62,580	15,74,840
57 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
58 Bombay	55,79,910	60,83,690	63,54,540	81,15,180	81,69,630	83,58,930	86,83,030	87,50,200	92,55,920	95,36,380	1,00,72,300	95,18,470
59 Central Provinces	17,24,710	17,77,250	15,87,200	16,79,090	17,84,440	18,94,220	19,87,790	19,05,610	19,97,660	19,73,310	17,33,330	15,05,860
60 Madras	77,16,570	82,49,320	88,17,210	94,66,010	1,08,79,040	1,08,03,000	1,08,56,420	1,07,89,330	1,15,11,440	1,22,98,140	1,28,89,480	1,34,02,490
TOTAL	2,99,27,025	3,14,86,316	3,23,78,108	3,56,86,237	3,71,87,300	3,75,24,370	3,89,82,279	3,99,84,297	4,16,60,685	4,28,71,823	4,43,23,400	4,33,17,352

* From license fee, duty and other items
† See note at foot of table No. 4
‡ See note at foot of table No. 11

OPIUM), in the several PROVINCES in INDIA, in each official year from 1885-86 to 1909-10

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	
4,54,519	4,94,087	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	13,22,356	1
20,98,550	24,02,920	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,175	36,59,381	39,42,806	40,20,592	2
5,74,170	6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	24,24,472	3
76,72,540	81,94,740	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	1,10,69,328	4
26,24,188	31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	43,14,109	
8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	14,90,598	} 5
15,27,860	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,00,202	30,23,754	26,26,675	
..	..	..	..	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,360	1,14,759	1,25,637	1,29,440	6
93,15,680	98,46,210	91,04,461	88,68,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	1,49,96,010	7
10,59,380	12,18,880	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,25,329	47,60,902	49,12,732	8
1,36,51,260	1,26,67,690	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	2,36,31,625	2,48,15,464	9
3,98,09,711	4,13,97,758	4,13,34,011	4,23,45,156	4,47,21,777	4,76,91,766	5,42,06,254	5,70,61,069	6,19,82,966	6,48,15,118	6,87,37,319	7,04,54,433	7,21,21,776	10
..	..	..	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	156,972	1,67,928	1,51,036	
22,600	23,800	23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485	31,875	11
..	..	..	..	..	..	..	..	..	..	..	..	..	12
720	5,440	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575	13,920	13
													14
27,414	55,274	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098	73,871	
16,377	30,752	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459	} 15
4,310	1,43,190	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365	2,11,380	
..	..	..	..	..	..	..	..	..	..	..	..	..	16
34,750	43,920	42,940	28,298	45,188	38,674	34,493	31,027	22,114	13,363	..	52,447	47,585	17
..	5,804	13,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	15,190	9,190	9,039	18
62,110	67,620	37,560	58,620	48,730	86,026	1,13,216	97,705	1,53,387	1,31,361	7,188	1,79,744	1,84,824	19
										2,39,402			20
1,68,281	3,75,800	3,06,015	4,62,263	4,57,741	5,33,209	5,82,506	5,84,154	5,94,529	5,66,395	6,37,050	7,81,308	7,49,989	
38,935	36,589	35,244	34,093	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420	57,021	
10	10	40	18	23	23	20	38	82	105	124	147	1,250	21
3,61,540	3,77,710	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	18,12,995	20,20,935	22
27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,432	31,15,331	23
													24
6,48,125	7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,979	14,03,115	13,26,386	
2,24,509	2,70,244	2,97,049	5,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,058	5,29,152	5,07,135	} 25
2,40,280	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	6,13,598	
..	..	..	..	36,406	38,107	50,690	41,683	55,590	65,310	62,710	69,410	73,290	26
4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,63,465	7,81,366	9,21,147	9,89,361	11,01,505	27
1,65,160	1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	4,98,474	28
68,670	1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184	3,87,235	4,42,699	4,75,205	4,90,256	5,32,262	5,70,826	29
													30
49,47,739	53,08,874	55,60,201	59,13,399	61,83,873	66,85,846	72,39,683	68,03,094	88,13,435	88,13,689	88,49,503	94,06,474	93,85,760	
5,830	6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351	1,465	
60,730	63,310	43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	51,967	84,759	31
740	560	909	854	585	692	1,039	962	17,533	15,752	16,490	17,040	15,846	32
13,240	1,140	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,573	22,396	23,829	33
													34
2,168	1,148	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,833	6,551	} 35
622	644	695	815	872	866	1,012	1,094	1,220	1,677	1,602	930	747	
1,750	2,920	1,465	896	800	571	1,123	388	640	740	650	757	12,390	
..	..	..	..	105	89	33	10	44	108	33	115	224	36
..	..	..	..	..	..	67,884	71,910	79,751	73,032	79,490	1,19,995	1,41,354	37
19,550	21,020	22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,687	18,643	12,380	38
66,450	69,730	60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,054	79,780	96,833	39
													40
1,71,130	1,80,942	1,58,925	1,59,937	1,66,845	1,61,607	2,46,983	2,39,100	2,92,060	2,66,923	2,71,407	3,15,822	3,96,378	
4,50,96,861	4,72,63,374	4,73,59,152	4,88,80,755	5,15,30,236	5,50,72,428	6,22,75,376	6,46,87,417	7,16,82,990	7,44,62,125	7,84,95,279	8,09,58,037	8,31,53,903	
13,452	13,840	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	43,058	52,878	41
2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,23,736	12,08,358	12,19,831	42
14,390	21,950	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,879	2,91,742	43
6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,625	8,15,578	8,89,259	44
71,092	83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468	1,37,513	
22,708	21,322	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,317	70,187	} 45
63,410	71,260	59,516	58,498	63,008	69,307	58,248	66,144	77,667	73,438	71,021	79,584	83,988	46
..	..	..	..	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336	47
3,53,090	3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,08,528	4,70,418	5,21,349	5,37,698	8,82,223	13,19,323	11,73,621	48
50,390	48,330	52,905	47,421	51,328	57,805	73,837	93,329	1,64,246	2,51,840	2,82,628	3,21,544	3,35,120	49
9,89,820	9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,324	18,47,585	18,50,631	50
24,85,872	24,99,546	24,65,611	25,23,808	25,26,288	28,76,970	32,78,336	35,58,337	38,83,446	40,97,789	46,86,078	61,32,515	61,63,106	
4,85,882	5,23,306	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055	14,79,000	51
19,51,760	22,64,107	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,92,327	27,96,047	29,18,645	52
9,22,060	10,13,290	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	41,69,511	53
97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	1,39,33,149	54
32,30,803	39,20,906	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	55,33,404	
10,50,364	14,35,576	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542	19,54,752	} 55
17,10,790	19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358	38,80,055	56
..	..	..	..	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	57
94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,08,400	1,44,45,375	1,42,59,704	1,51,12,833	58
11,93,700	13,77,020	13,97,768	12,30,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,35,295	57,01,116	49,16,305	50,97,505	59
1,28,58,670	1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,828	2,38,17,316	60
4,26,10,989	4,47,63,828	4,48,93,541	4,63,56,947	4,90,03,948	5,21,95,458	5,89,97,040	6,11,29,080	6,77,99,544	7,03,64,336	7,38,09,201	7,48,25,522	7,69,90,797	

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

EXCISE

No. 2—A

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97
RECEIPTS—												
Spirits—												
Rangoon	96,230	2,02,800	1,43,860	2,48,830	7,53,670	5,92,400	7,14,420	8,63,310	6,22,640	4,96,880	5,15,050	4,65,870
Shillong	4,470	5,270	6,690	6,290	4,280	5,450	6,010	4,950	6,750	6,630	5,750	5,480
Calcutta and suburbs	12,42,840	13,26,320	14,61,680	14,07,730	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570	20,17,940	20,90,610
Allahabad	69,970	1,17,140	1,26,790	1,52,810	1,05,730	1,13,570	1,42,010	1,41,010	1,51,500	1,50,220	1,32,150	1,15,480
Lucknow	1,93,311	1,79,672	1,88,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,379	2,13,551	1,95,562	2,22,731	1,55,182
Lahore	70,920	75,070	75,250	75,600	79,980	87,960	90,740	1,00,800	1,03,670	1,02,660	1,08,860	1,25,090
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	62,660	6,54,320	7,31,830	7,54,940	8,26,460	8,32,230	8,14,620	8,01,950	7,80,810	7,77,780	8,45,740	7,66,110
Nagpur	64,890	71,460	78,370	80,900	86,690	94,140	93,800	88,590	92,770	93,020	1,03,990	1,04,090
Madras	11,59,750	9,66,330	7,08,130	9,11,870	11,65,610	10,26,040	9,62,650	9,96,700	10,26,700	11,56,420	12,42,270	13,13,730
TOTAL	29,65,041	35,98,382	35,21,072	38,51,893	46,01,647	44,00,405	45,87,468	49,81,619	48,53,521	49,06,742	51,94,480	51,41,642
Beer—												
Rangoon	..	..	..	..	..	..	..	..	..	440	..	..
Shillong	..	..	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs	..	..	..	..	..	..	..	..	..	..	..	..
Allahabad	..	..	..	..	..	..	..	..	..	..	..	..
Lucknow	..	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898
Lahore	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	..	..	..	..	..	..	..	..	..	..	..	..
Nagpur	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	230	10	..
TOTAL	..	..	..	..	..	2,360	..	7,306	3,568	4,304	4,488	3,898
Drugs—other than Opium—												
Rangoon	..	..	..	..	..	..	..	..	..	..	..	..
Shillong	820	1,280	1,630	1,890	1,930	2,460	1,980	1,240	960	1,100	840	820
Calcutta and suburbs	2,22,390	2,24,270	2,65,550	2,76,070	2,73,510	2,96,950	2,92,370	3,12,700	3,07,400	3,16,630	3,53,480	3,51,360
Allahabad	28,880	42,600	34,770	40,000	40,680	39,580	37,330	41,200	39,100	39,500	44,500	20,580
Lucknow	31,214	27,251	32,801	26,174	31,100	26,467	28,580	30,508	32,542	35,000	39,600	40,071
Lahore	5,700	7,620	6,780	6,870	6,240	6,000	6,420	7,260	8,700	8,400	7,900	7,090
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	45,060	47,340	59,930	61,050	42,650	37,860	39,880	39,700	45,640	48,250	48,180	59,610
Nagpur	8,950	10,710	8,190	8,370	8,450	9,340	8,640	13,160	11,960	12,650	10,970	15,860
Madras	..	..	..	..	..	3,200	4,790	8,200	8,310	9,030	9,450	11,180
TOTAL	3,43,014	3,61,071	4,09,651	4,20,424	4,04,560	4,21,857	4,19,990	4,53,908	4,54,612	4,70,560	5,14,920	5,06,571
Miscellaneous Receipts—												
Rangoon	610	1,000	390	10	10	10	300	20	100	80	140	3,920
Shillong	10	10	10	20	20	20	10	10	..	10	10	10
Calcutta and suburbs	260	200	220	420	190	510	650	640	980	1,400	2,400	2,620
Allahabad	11,330	11,790	15,090	16,670	13,930	12,990	11,450	5,240	6,530	6,800	7,400	6,290
Lucknow	91	85	81	46	27	41	43	17	43	17	21	7
Nagpur	1,680	3,870	7,500	7,620	730	3,550	420	2,410	1,310	1,680	2,260	590
Madras	19,210	22,310	1,400	950	6,840	8,160	9,810	10,200	9,770	10,860	10,670	12,610
TOTAL	33,191	39,265	24,691	25,736	21,747	25,281	22,683	18,537	18,733	20,847	22,901	26,047
TOTAL RECEIPTS	33,41,246	39,98,718	39,55,414	42,98,053	50,27,954	48,49,903	50,30,141	54,61,370	53,30,434	54,02,453	57,36,790	56,78,158

CAPITAL CITIES of the several PROVINCES, in each official year from 1885-86 to 1909-10

1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	
													RECEIPTS—
													Spirits—
5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	9,55,825	Rangoon
5,700	6,430	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700	8,514	Shillong
20,21,680	20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	28,71,731	Calcutta and suburbs
1,26,710	1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	2,33,598	Allahabad
2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	3,42,141	Lucknow
1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779	68,713	Lahore
..	..	..	..	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900	Peshawar
7,16,380	9,29,500	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100	12,32,990	Bombay, town and island
1,30,180	1,42,020	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	5,27,321	Nagpur
10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396	16,20,334	Madras
49,33,440	51,80,748	55,28,845	57,35,862	59,13,155	62,08,706	68,33,346	72,93,264	73,35,398	72,80,682	80,01,984	75,92,697	78,84,067	TOTAL
													Beer—
..	..	..	..	..	..	..	..	..	..	..	..	..	Rangoon
..	..	..	..	..	..	..	..	..	..	..	..	..	Shillong
..	..	..	..	..	..	..	..	..	..	..	2,853	7,463	Calcutta and suburbs
..	..	..	..	..	..	..	..	..	..	..	..	..	Allahabad
16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459	Lucknow
..	..	..	..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	..	..	..	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	..	..	..	Nagpur
..	..	..	..	..	..	..	..	..	..	..	..	..	Madras
16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	45,329	33,922	TOTAL
													Drugs—other than Opium—
..	..	30	8	13	18	5	13	21	52	79	24	95	Rangoon
890	750	777	700	513	464	550	730	589	645	587	638	1,051	Shillong
3,40,230	3,29,220	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,30,838	Calcutta and suburbs
37,670	44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306	85,170	Allahabad
48,036	58,176	83,634	83,640	1,07,328	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	1,43,781	1,58,461	Lucknow
9,180	6,600	8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,622	14,669	16,169	Lahore
..	..	..	..	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688	18,208	Peshawar
77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960	Bombay, town and island
12,520	14,930	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964	31,408	Nagpur
8,830	5,280	4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957	57,967	Madras
5,34,766	5,36,096	5,98,426	6,47,880	7,25,124	7,63,997	8,46,851	9,44,593	11,86,961	9,81,756	9,57,259	10,27,823	11,50,827	TOTAL
													Miscellaneous Receipts—
14,430	1,810	20	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	21,509	38,377	Rangoon
10	20	10	40	27	1	6	10	2	87	14	8	1	Shillong
2,500	1,090	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056	10,226	Calcutta and suburbs
7,500	6,560	7,450	7,680	232	171	71	117	27	53	71	153	234	Allahabad
11	52	102	87	83	91	57	23	46	351	425	116	51	Lucknow
10	10	28	27	60	5	12	38	138	222	370	536	1,665	Nagpur
10,960	13,470	7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,999	1,901	1,852	Madras
35,421	22,512	17,700	24,338	21,428	14,858	36,374	12,023	27,261	28,328	26,811	36,279	52,406	TOTAL
55,20,904	57,70,108	61,69,401	64,34,100	66,89,668	70,13,487	77,13,487	82,79,389	85,51,863	84,20,566	90,12,172	87,02,128	91,20,722	TOTAL RECEIPTS

EXCISE

No. 2—A—*continued*

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97
CHARGES—												
Rangoon	28,290	1,06,320	5,890	6,040	6,450	8,890	10,340	11,330	16,028	19,670	13,080	18,510
Shillong	420	400	400	2,560	2,680	670	1,150	820	900	520	720	510
Calcutta and suburbs	70,460	71,510	81,100	81,000	1,23,590	1,46,620	1,68,840	1,68,330	1,55,120	1,53,550	1,66,150	1,62,810
Allahabad	5,030	4,430	4,300	4,790	4,730	4,010	4,680	10,160	1,920	1,980	1,400	1,990
Lucknow	5,830	6,087	5,724	6,569	6,548	5,923	6,580	6,578	4,474	8,184	1,600	2,343
Lahore	1,510	1,410	1,430	1,730	1,720	2,130	2,550	2,470	3,510	2,830	3,090	4,800
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	39,110	42,670	45,160	47,480	54,180	51,940	54,250	55,270	79,750	57,510	55,640	59,710
Nagpur	460	440	410	390	390	480	410	370	360	500	720	600
Madras	2,09,000	60,700	59,560	38,770	36,060	20,720	39,440	40,190	40,530	41,430	41,790	39,820
TOTAL	3,60,110	2,93,967	2,03,974	1,89,329	2,36,348	2,41,383	2,88,220	2,95,518	3,02,584	2,86,174	2,87,190	2,91,093
NET RECEIPTS—												
Rangoon	68,550	97,480	1,38,360	2,42,800	7,47,230	5,83,520	7,04,380	8,52,000	6,06,720	4,77,730	4,99,170	4,51,280
Shillong	4,880	6,160	7,930	5,640	3,550	7,260	6,850	5,380	6,810	7,220	5,880	5,800
Calcutta and suburbs	13,95,030	14,79,280	16,46,350	16,03,220	15,44,160	16,29,700	16,88,170	19,27,940	20,08,990	20,87,950	22,07,670	22,81,780
Allahabad	1,05,150	1,67,100	1,72,350	2,04,690	1,55,610	1,62,130	1,86,110	1,77,290	1,95,210	1,94,540	1,82,650	1,40,360
Lucknow	2,18,786	2,00,921	2,15,630	2,32,574	2,09,756	1,92,700	2,21,291	2,32,632	2,45,230	2,26,029	2,65,230	1,96,815
Lahore	75,110	81,280	80,600	80,740	84,500	91,830	94,610	1,05,590	1,08,860	1,08,230	1,13,670	1,27,380
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	68,610	6,58,990	7,46,600	7,68,510	8,14,930	8,18,750	800,250	7,86,380	7,46,700	7,68,520	8,38,280	7,66,010
Nagpur	75,060	85,600	93,650	96,500	95,480	1,06,550	1,02,450	1,03,730	1,05,630	1,11,850	1,16,500	1,19,940
Madras	9,69,960	9,27,940	6,49,970	8,74,050	11,36,390	10,16,680	9,87,810	9,74,910	10,03,650	11,35,110	12,20,610	12,97,700
TOTAL	29,81,136	37,04,751	37,51,440	41,08,724	47,91,606	46,08,520	47,41,821	51,65,852	50,27,850	51,16,279	54,49,600	53,87,065

No. 3

RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM

RECEIPTS—												
India, General*	22,500	25,810	24,860	29,270	47,350	55,580	34,940	48,640	2[illegible],248	24,160	24,877	26,231
Burma	13,67,520	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660	17,56,890	18,19,870	21,27,020
E. B. and Assam	16,64,720	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620	19,16,390	18,50,080
Bengal	18,57,980	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,320	20,85,630	21,34,870	22,13,720	23,65,130	23,25,600
United Provinces: Agra	5,93,341	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949	5,06,828
Oudh	1,05,126	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,832	1,30,996	1,26,484	1,11,276	94,946
Panjab	3,63,330	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,971	5,19,290	5,26,685	5,59,620
N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
Bombay	12,33,310	11,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410	11,14,060
Central Provinces	7,35,070	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250	7,47,700	6,75,790	5,49,840
Madras	7,60,140	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	7,95,710	7,86,050
TOTAL	87,03,037	89,06,867	90,89,928	94,88,033	97,52,840	99,38,560	99,99,936	1,01,67,978	99,11,680	98,46,685	1,00,96,037	99,40,275

* See note at foot of table No. 4

CAPITAL CITIES of the several PROVINCES, in each official year from 1885-86 to 1909-10—continued

1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	
													CHARGES—
25,510	23,150	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	2,45,812	Rangoon
640	1,000	1,480	953	595	460	760	310	456	550	900	937	739	Shillong
1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	1,97,688	Calcutta and suburbs
2,200	2,160	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039	12,012	Allahabad
2,814	3,548	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	16,925	Lucknow
3,300	3,710	4,878	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805	773	Lahore
..	..	..	..	489	987	487	470	665	1,087	50	100	92	Peshawar
61,490	59,890	67,560	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303	1,57,487	Bombay, town and island
320	250	273	262	389	312	403	476	363	505	668	816	804	Nagpur
39,790	42,110	38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134	22,640	Madras
2,99,294	2,99,688	3,02,301	3,20,307	2,84,116	3,15,117	3,89,966	4,55,490	4,49,760	4,54,716	4,88,373	5,91,100	6,54,972	TOTAL
													NET RECEIPTS—
4,91,060	5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938	7,48,485	Rangoon
5,960	6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409	8,827	Shillong
22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279	32,22,570	Calcutta and suburbs
1,69,680	1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154	3,06,990	Allahabad
2,95,130	3,29,200	3,60,583	4,02,793	2,93,082	5,37,785	7,06,133	6,11,908	6,05,744	6,24,125	5,43,567	5,15,729	5,10,187	Lucknow
1,37,930	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643	84,109	Lahore
..	..	..	..	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,743	41,016	Peshawar
7,32,300	9,45,980	9,13,810	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808	14,01,351	12,84,821	13,26,463	Bombay, town and island
1,42,390	1,56,710	1,63,296	1,58,643	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192	5,59,590	Nagpur
10,45,080	8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	16,57,513	Madras
52,20,710	54,70,420	58,67,100	61,13,793	64,05,492	66,98,370	73,53,521	78,23,899	81,02,103	79,65,850	85,23,799	81,11,028	84,65,750	TOTAL

consumed in INDIA, in each official year from 1885-86 to 1909-10

													RECEIPTS—
28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,737	India, General*
20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,10,353	Burma
18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840	E. B. and Assam
23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	Bengal
5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	7,84,478	United Provinces : Agra
1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,810	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	Oudh
5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	Panjab
..	..	..	..	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	N.-W. Frontier
11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	Bombay
4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,699	Central Provinces
7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,53,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	Madras
98,10,577	1,00,06,615	1,01,81,048	1,03,17,621	1,01,57,610	1,08,17,526	1,26,81,626	1,29,98,733	1,36,54,434	1,39,94,572	1,47,06,364	1,48,49,348	1,48,71,916	TOTAL

No. 3—A

RECEIPTS (in rupees) in the CAPITAL CITIES of the several PROVINCES in INDIA on

	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96
RECEIPTS—											
Rangoon	3,61,000	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,33,910	6,07,530	3,65,930	4,65,670	5,24,700
Shillong	8,130	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950	2,430
Calcutta and suburbs	3,36,690	3,48,010	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280
Allahabad	34,230	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630	24,940
Lucknow	43,443	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964	44,834	39,114
Lahore	12,120	12,980	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300	24,090
Peshawar	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	2,480	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890
Nagpur	37,490	34,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540	16,420	34,110
Madras	45,730	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110	74,210
TOTAL	8,81,313	9,65,673	10,10,028	10,63,347	10,93,586	10,92,447	11,61,410	12,31,106	9,66,464	11,24,434	12,34,764

No. 4

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—										
Spirits—										
English	5,320	3,380	6,360	9,970	7,700	9,630	9,160	9,070	8,112	6,786	7,765
Country	4,88,130	4,79,060	5,93,580	4,65,730	5,59,380	5,37,980	6,01,710	6,13,470	4,40,051	4,99,347	5,07,920
TOTAL	4,93,450	4,82,440	5,99,940	4,75,700	5,67,080	5,47,610	6,10,870	6,22,540	4,48,163	5,06,133	5,15,685
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja and others	13,510	30,940	13,870	46,220	30,510	39,420	47,440	41,540	36,856	32,521	35,752
MISCELLANEOUS RECEIPTS	50	30	..	4,670	5,740	4,920	4,920	5,640	5,700	5,750	5,880
Opium	22,500	25,810	24,860	29,270	47,350	55,580	34,940	48,640	28,248	24,160	24,877
TOTAL RECEIPTS	5,29,510	5,39,220	6,38,670	5,55,860	6,50,680	6,47,530	6,98,170	7,18,360	5,18,967	5,68,564	5,82,194
DITTO, excluding Opium	5,07,010	5,13,410	6,13,810	5,26,590	6,03,330	5,91,950	6,63,230	6,69,720	4,90,719	5,44,404	5,57,317
CHARGES	15,820	27,850	30,790	38,200	42,830	39,500	43,570	43,680	12,083	14,214	17,422
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,91,190	4,85,560	5,83,020	4,88,390	5,60,500	5,52,450	6,19,660	6,26,040	4,78,686	5,30,190	5,39,895
DITTO—Opium	22,500	25,810	24,860	29,270	47,350	55,580	34,940	48,640	28,248	24,160	24,877
TOTAL NET RECEIPTS	5,13,690	5,11,370	6,07,880	5,17,660	6,07,850	6,08,030	6,54,600	6,74,680	5,06,934	5,54,350	5,64,772

account of OPIUM consumed in INDIA, in each official year from 1885-86 to 1909-10

1896–97	1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	
														RECEIPTS—
6,08,650	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	Rangoon
3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587	Shillong
5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463	Calcutta and suburbs
24,100	24,490	22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472	Allahabad
33,081	32,363	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837	Lucknow
20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482	Lahore
..	..	..	..	..	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707	Peshawar
7,330	5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,466	43,487	47,523	56,650	51,864	Bombay, town and island
33,200	33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	42,755	Nagpur
66,900	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	Madras
12,97,845	12,81,467	13,12,694	14,02,473	14,80,537	14,52,194	12,71,307	13,43,662	13,78,320	14,91,365	15,05,744	17,36,075	16,66,258	13,79,258	TOTAL

INDIA, GENERAL, in each official year from 1885-86 to 1909-10*

													RECEIPTS—
													Spirits—
7,216	8,064	7,937	6,333	30,559	22,705	29,882	38,430	32,832	29,636	26,471	23,443	26,839	28,165	English
4,95,344	4,24,745	4,53,810	4,41,954	7,71,196	6,76,172	7,33,735	7,95,644	8,39,913	8,20,632	8,00,644	9,12,258	11,34,665	11,84,011	Country
5,02,360	4,54,519	4,94,087	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	13,22,356	TOTAL†
..	..	..	..	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	1,67,928	1,51,036	*Beer*
39,206	38,935	36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420	57,021	*Drugs—other than Opium*— *Ganja and others*
5,880	5,880	6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351	1,465	MISCELLANEOUS RECEIPTS
26,231	28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,787	*Opium*
5,74,177	5,27,540	5,63,981	5,60,973	11,04,285	9,55,852	10,74,056	11,70,906	12,31,241	11,96,915	11,91,311	12,98,383	15,40,817	15,96,615	TOTAL RECEIPTS ‡
5,47,946	4,99,334	5,37,146	5,35,930	10,66,656	9,16,892	10,19,580	11,28,918	11,87,689	11,43,336	11,42,265	12,22,957	14,87,113	15,31,878	DITTO, excluding Opium
13,588	13,452	13,840	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	43,058	52,878	CHARGES
5,34,358	4,85,882	5,23,306	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055	14,79,000	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
26,231	28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,787	DITTO—Opium
5,60,589	5,14,088	5,50,141	5,45,504	10,75,591	9,32,833	10,51,308	11,46,496	12,02,618	11,70,102	11,49,860	12,26,594	14,97,759	15,43,787	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Ajmer-Merwara, Baluchistan from 1882-83, and Bangalore from 1900-01. (The figures for Central India have been revised with effect from 1893-94)

† From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

‡ The increase in 1908-09 is due to the inclusion of receipts in Central India which were credited in former years to the Local Abkari Fund, which was abolished on 1st April 1908

EXCISE

No. 5

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97
BURMA—												
RECEIPTS—												
Spirits—												
English	2,74,930	3,02,570	3,18,430	3,50,230	9,17,740	8,28,780	9,15,320	9,00,760	7,85,520	7,07,210	6,96,910	6,57,180
Country	4,40,630	5,21,920	6,26,160	7,64,920	11,79,010	11,02,810	13,02,590	15,95,540	13,39,730	12,45,260	12,93,650	13,80,840
TOTAL	7,15,560	8,24,490	9,44,590	11,15,150	20,96,750	19,31,590	24,17,910	24,96,300	21,25,250	19,52,470	19,90,560	20,38,020
Beer	..	..	..	..	..	5,710	10,800	10,340	6,050	21,100	28,360	29,940
Drugs—other than Opium—												
Ganja and others	..	..	..	..	..	..	..	..	..	..	10	10
MISCELLANEOUS RECEIPTS	17,830	11,320	2,830	1,110	10,010	6,450	1,440	1,330	2,170	1,590	5,860	25,980
Opium	13,67,520	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890	18,19,870	21,27,020
TOTAL RECEIPTS	21,00,910	24,76,480	26,88,200	30,07,150	41,52,790	41,34,350	42,48,280	47,47,370	39,77,130	37,35,050	38,44,660	42,20,970
DITTO, excluding Opium	7,33,390	8,35,810	9,47,420	11,16,260	21,06,760	19,93,750	22,30,150	25,07,970	21,33,470	19,75,160	20,24,790	20,93,950
CHARGES	67,890	1,35,690	84,170	40,740	34,040	38,440	55,750	69,780	1,12,480	1,34,410	1,59,330	1,75,670
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	6,65,500	7,00,120	8,63,250	10,75,520	20,72,720	19,55,310	21,74,400	24,38,190	20,20,990	18,40,750	18,65,460	19,18,280
DITTO—Opium	13,67,520	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890	18,19,870	21,27,020
TOTAL NET RECEIPTS	20,33,020	23,40,790	26,04,030	29,66,410	41,18,750	40,95,910	41,92,530	46,77,590	38,64,650	36,00,640	36,85,330	40,45,300
RANGOON—												
RECEIPTS—												
Spirits—												
English	60,380	1,38,990	49,050	98,760	4,03,090	3,36,790	3,88,720	3,45,710	3,05,370	2,79,160	2,87,480	2,69,270
Country	35,850	63,810	94,810	1,50,070	3,50,580	2,55,610	3,75,700	5,17,600	3,17,270	2,17,720	2,27,570	1,96,600
TOTAL	96,230	2,02,800	1,43,860	2,48,830	7,53,670	5,92,400	7,14,420	8,63,310	6,22,640	4,96,880	5,15,050	4,65,870
Beer	..	..	..	..	..	..	..	..	..	440	..	..
Drugs—other than Opium—												
Ganja and others	..	..	..	..	..	..	..	..	..	..	..	..
MISCELLANEOUS RECEIPTS	610	1,000	390	10	10	10	300	20	100	80	140	3,920
Opium	3,61,000	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670	5,24,700	6,08,650
TOTAL RECEIPTS	4,57,840	6,27,470	5,99,500	7,41,660	12,72,160	10,77,880	12,51,630	14,70,860	9,88,670	9,63,070	10,39,890	10,78,440
DITTO, excluding Opium	96,840	2,03,800	1,44,250	2,48,840	7,53,680	5,92,410	7,14,720	8,63,330	6,22,740	4,97,400	5,15,190	4,69,790
CHARGES	28,290	1,06,320	5,890	6,040	6,450	8,690	10,340	11,330	10,020	19,670	16,080	18,510
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	68,505	97,480	1,38,360	2,42,800	7,47,230	5,83,520	7,04,380	8,52,000	6,06,720	4,77,730	4,99,110	4,51,280
DITTO—Opium	3,61,000	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670	5,24,700	6,08,650
TOTAL NET RECEIPTS	4,29,550	5,21,150	5,93,610	7,35,620	12,65,710	10,68,990	12,41,290	14,59,530	9,72,650	9,43,400	10,23,810	10,59,930

in BURMA, in each official year from 1885-86 to 1909-10

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	
													BURMA—
													RECEIPTS—
													Spirits—
6,64,290	7,52,460	8,01,250	9,13,248	9,04,047	9,42,880	11,45,986	8,69,888	11,49,304	9,59,867	11,21,337	12,73,916*	13,03,490	English
14,34,260	16,50,460	17,88,740	18,97,886	20,79,362	20,22,284	22,29,194	20,27,573	28,64,087	26,12,312	25,38,044	26,68,890	27,17,102	Country
20,98,550	24,02,920	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,381	39,42,806	40,20,592	TOTAL
22,600	23,800	23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485	31,875	*Beer*
													Drugs—other than Opium—
10	10	40	18	23	23	20	38	82	105	124	147	1,250	*Ganja and others*
60,730	63,310	43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	51,967	84,759	MISCELLANEOUS RECEIPTS
20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,10,353	*Opium*
42,15,790	46,14,800	49,39,880	53,29,888	54,24,494	57,64,960	74,64,332	72,81,670	83,01,926	76,64,986	78,57,175	77,18,815	76,48,829	TOTAL RECEIPTS
21,81,890	24,90,040	26,56,930	28,69,690	30,53,467	30,33,874	34,45,673	29,78,494	41,09,340	36,32,918	37,16,063	40,04,405	41,38,476	DITTO, excluding Opium
2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,23,736	12,08,358	12,19,831	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
19,51,760	22,64,170	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,92,327	27,96,047	29,18,645	
20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	7,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,10,353	DITTO—Opium
39,85,660	43,88,930	47,44,210	51,12,175	51,93,363	52,79,318	67,46,263	62,41,489	72,06,940	65,27,636	67,33,439	65,10,457	64,28,998	TOTAL NET RECEIPTS
													RANGOON—
													RECEIPTS—
													Spirits—
2,71,800	2,84,910	3,22,720	3,97,176	3,74,310	3,71,820	5,08,735	3,93,569	6,36,595	4,20,830	6,11,750	5,91,435	5,27,675	English
2,30,340	2,51,740	2,40,230	2,71,842	2,77,365	2,59,050	3,13,250	2,92,923	3,49,792	3,13,691	3,89,959	3,98,240	4,28,150	Country
5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	9,55,825	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs—other than Opium—
..	..	30	8	13	18	5	13	21	52	79	24	95	*Ganja and others*
14,430	1,310	20	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	21,509	38,377	MISCELLANEOUS RECEIPTS
5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	*Opium*
11,15,080	11,69,430	12,36,340	13,81,159	13,13,176	11,38,890	14,26,331	12,60,725	16,22,982	13,49,954	16,75,518	16,00,952	14,69,605	TOTAL RECEIPTS
5,16,570	5,37,960	5,63,000	6,79,137	6,64,188	6,40,113	8,34,746	6,87,448	10,01,209	7,48,192	10,10,908	10,11,208	9,94,297	DITTO, excluding Opium
25,510	23,150	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	2,45,812	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
4,91,060	5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938	7,48,485	
5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	DITTO—Opium
10,89,570	11,46,280	12,15,230	13,57,655	12,94,739	10,97,777	13,45,463	11,23,365	14,80,812	12,10,709	15,37,346	13,86,682	12,23,793	TOTAL NET RECEIPTS

* Includes Rs. 1,23,551 on account of duty on spirits classed as Foreign (including denaturalized spirits)

EXCISE

No. 6

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
EASTERN BENGAL AND ASSAM—												
RECEIPTS—												
Spirits—												
English	13,710	14,830	16,310	14,690	14,690	14,090	14,670	14,940	16,560	16,570	18,660	19,570
Country	2,61,270	2,57,950	2,30,540	2,70,760	3,06,490	3,71,370	3,81,400	3,95,020	4,15,940	4,47,030	5,07,370	5,59,590
TOTAL	2,74,980	2,72,780	2,45,850	2,85,450	3,21,180	3,85,460	3,96,070	4,09,960	4,32,500	4,63,600	5,26,030	5,79,160
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	2,25,430	2,47,170	2,22,510	2,38,060	2,50,790	2,79,530	2,90,220	3,03,630	3,33,900	2,90,060	3,32,410	3,53,080
Others	8,440	9,320	6,860	8,050	7,550	7,760	6,400	3,610	3,830	4,410	3,740	50
TOTAL	2,33,870	2,56,490	2,29,370	2,46,110	2,58,340	2,87,290	2,96,620	3,07,240	3,37,730	3,00,470	3,36,150	3,53,130
MISCELLANEOUS RECEIPTS	330	300	280	380	510	710	630	630	530	550	610	850
Opium (a)	16,64,720	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620	19,16,390	18,50,080
TOTAL RECEIPTS	21,73,900	21,95,510	21,02,960	21,67,540	23,46,840	24,77,310	26,03,280	25,87,280	27,25,300	26,96,240	27,79,180	27,83,220
DITTO, excluding Opium	5,09,180	5,29,570	4,75,500	5,31,940	5,80,030	6,73,460	6,93,320	7,17,830	7,70,766	7,64,620	8,62,790	9,33,140
CHARGES	9,400	5,160	10,630	9,110	8,930	25,810	13,570	27,640	19,450	14,730	15,920	13,380
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,99,780	5,24,410	4,64,870	5,22,830	5,71,100	6,47,650	6,79,750	6,90,190	7,51,310	7,49,890	8,46,870	9,19,760
DITTO—Opium	16,64,720	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620	19,16,390	18,50,080
TOTAL NET RECEIPTS	21,64,500	21,90,350	20,92,330	21,58,430	23,07,910	24,51,500	25,89,710	25,59,640	27,05,850	26,81,510	27,63,260	27,69,840
SHILLONG												
RECEIPTS—												
Spirits												
English	300	450	450	300	300	450	300	300	300	270	200	200
Country	4,170	4,820	6,240	5,990	3,980	5,000	5,710	4,650	6,450	6,360	5,550	5,280
TOTAL	4,470	5,270	6,690	6,290	4,280	5,450	6,010	4,950	6,750	6,630	5,750	5,480
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	590	810	1,260	1,590	1,610	1,940	1,530	1,060	670	730	840	820
Others	230	470	370	300	320	520	450	180	290	370	..	..
TOTAL	820	1,280	1,630	1,890	1,930	2,460	1,980	1,240	960	1,100	840	820
MISCELLANEOUS RECEIPTS	10	10	10	20	20	20	10	10	..	10	10	14
Opium (a)	8,130	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950	2,430	3,090
TOTAL RECEIPTS	13,430	15,850	17,360	17,570	15,480	18,180	14,800	8,590	10,180	9,690	9,030	9,400
DITTO, excluding Opium	5,300	6,560	8,330	8,200	6,230	7,930	8,000	6,200	7,710	7,740	6,600	6,310
CHARGES	420	20	400	2,560	2,680	670	1,150	820	900	520	720	510
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,880	6,540	7,930	5,640	3,550	7,260	6,850	5,380	6,810	7,220	5,880	5,800
DITTO—Opium	8,130	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950	2,430	3,090
TOTAL NET RECEIPTS	13,010	15,830	16,960	15,010	12,800	17,510	13,650	7,770	9,280	9,170	8,310	8,890

(a) Net price of opium and license fees

in EASTERN BENGAL AND ASSAM, in each official year from 1885-86 to 1909-10*

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	
													EASTERN BENGAL AND ASSAM— RECEIPTS—
													Spirits—
18,740	19,310	20,618	19,569	19,077	20,093	18,869	17,351	1,55,489	1,18,853	1,19,235	1,42,517	1,45,489	English
5,55,430	6,37,660	6,69,861	7,01,301	7,07,608	6,99,671	7,11,051	6,91,824	17,70,791	19,35,373	21,10,812	22,27,015	22,78,983	Country
5,74,170	6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	24,24,472	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs—other than Opium—
3,60,250	3,75,340	3,69,844	4,03,941	3,93,126	4,07,268	4,28,017	4,42,589	17,74,786	16,60,711	17,09,054	18,05,323	20,12,215	*Ganja*
1,290	2,370	2,453	2,585	1,636	688	126	131	7,296	6,327	6,346	7,172	8,720	*Others*
3,61,540	3,77,710	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	18,12,995	20,20,935	TOTAL
740	560	909	854	585	692	1,039	962	17,533	15,752	16,490	17,040	15,846	MISCELLANEOUS RECEIPTS
18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840	*Opium*
27,67,960	28,83,860	28,63,377	29,33,390	28,33,034	29,19,938	30,24,391	30,54,075	62,07,667	63,73,487	67,98,748	70,34,031	73,05,093	TOTAL RECEIPTS
9,36,450	10,35,240	10,63,685	11,28,250	11,22,032	11,28,412	11,59,102	11,52,857	37,25,895	37,37,016	39,61,937	41,99,567	44,61,253	DITTO, excluding Opium
14,390	21,950	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,879	2,91,742	CHARGES
9,22,060	10,13,290	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	41,69,511	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840	DITTO—Opium
27,53,570	28,61,910	28,35,921	29,13,222	28,16,308	28,97,981	30,04,641	30,16,948	60,29,400	61,84,005	65,55,222	67,41,152	70,13,351	TOTAL NET RECEIPTS
													SHILLONG— RECEIPTS—
													Spirits—
200	320	200	200	175	200	100	325	150	500	625	450	505	English
5,500	6,110	5,513	6,222	5,019	5,876	5,029	4,313	4,825	5,087	5,250	5,250	8,009	Country
5,700	6,430	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700	8,514	TOTAL.
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
890	750	777	700	513	464	550	730	589	645	587	688	1,051	*Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
890	750	777	700	513	464	550	730	589	645	587	688	1,051	TOTAL
10	20	10	40	27	1	6	10	2	87	14	8	1	MISCELLANEOUS RECEIPTS
11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587	*Opium*
18,420	11,260	10,270	9,474	9,135	10,530	8,376	8,228	10,953	12,353	12,795	14,874	18,153	TOTAL RECEIPTS
6,600	7,200	6,500	7,162	5,734	6,541	5,685	5,378	5,566	6,319	6,476	6,346	9,566	DITTO, excluding Opium
640	1,100	1,480	953	595	460	760	310	456	550	900	937	739	CHARGES
5,960	6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409	8,827	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587	DITTO—Opium
17,780	10,260	8,790	8,521	8,540	10,070	7,616	7,918	10,497	11,803	11,895	13,937	17,414	TOTAL NET RECEIPTS

* Formed with effect from the 16th October 1905, but the receipts and charges are for the whole year 1905-06 for the districts transferred from Bengal

In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905 and the figures under Bengal those up to the 15th October 1905

EXCISE

No. 7

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
BENGAL—												
RECEIPTS—												
Spirits—												
English	2,95,880	3,18,050	3,22,160	2,94,420	3,14,890	3,29,040	4,54,300	6,27,970	6,68,810	7,14,200	7,55,390	7,14,010
Country	53,19,320	56,58,300	61,34,040	60,94,400	57,66,140	56,46,140	60,76,220	63,15,080	66,15,790	69,41,700	73,75,150	75,34,420
TOTAL	56,15,200	59,76,350	64,56,200	63,88,820	60,81,030	59,75,080	65,30,610	69,42,950	72,84,600	76,55,900	81,30,540	82,48,430
Beer	..	..	..	..	..	70	170	190	220	540	480	510
Drugs—other than Opium—												
Ganja	19,46,630	20,75,670	22,45,020	23,18,350	22,59,690	23,11,710	22,92,570	23,86,070	25,35,040	24,92,750	26,80,820	27,31,520
Others	1,56,000	1,55,760	1,69,760	1,69,520	1,66,780	1,71,080	1,79,670	1,75,360	1,71,450	1,92,460	1,86,880	86,650
TOTAL	21,02,630	22,31,430	24,14,780	24,87,870	24,26,470	24,82,790	24,72,240	25,61,430	27,06,490	26,85,210	28,67,700	28,18,170
MISCELLANEOUS RECEIPTS	5,770	9,230	6,060	4,130	6,430	6,670	7,970	10,410	11,680	12,470	13,840	17,860
Opium (Excise)	18,57,980	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720	23,65,130	23,25,600
TOTAL RECEIPTS	95,81,580	1,01,22,760	1,08,62,030	1,08,88,950	1,04,73,420	1,04,60,920	1,11,29,810	1,16,00,610	1,21,37,860	1,25,76,840	1,33,77,690	1,34,10,570
DITTO, excluding Opium	77,23,600	82,17,010	88,77,040	88,80,820	85,13,930	84,65,610	90,10,990	95,14,980	1,00,02,990	1,03,54,120	1,10,12,560	1,10,84,970
CHARGES	3,07,940	3,75,350	4,22,600	4,32,760	5,31,380	6,47,110	6,67,790	6,53,710	6,47,700	6,37,860	6,74,580	6,83,290
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	74,15,660	78,41,760	84,54,440	84,48,060	79,82,550	78,18,500	83,43,200	88,61,270	93,55,290	97,16,260	1,03,37,980	1,04,01,680
DITTO—*Opium*	18,57,980	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720	23,65,130	23,25,600
TOTAL NET RECEIPTS	92,73,640	97,47,510	1,04,34,930	1,04,56,190	99,42,040	98,13,810	1,04,62,020	1,09,46,900	1,14,90,160	1,19,29,980	1,27,03,110	1,27,27,280
CALCUTTA AND SUBURBS—												
RECEIPTS—												
Spirits—												
English	1,89,990	2,15,550	2,19,090	1,90,400	2,10,870	2,24,480	3,47,070	5,28,750	5,86,500	5,81,080	6,07,450	5,58,260
Country	10,52,850	11,10,770	12,42,590	12,17,330	11,83,180	12,54,380	12,16,920	12,44,180	12,69,230	13,41,490	14,10,490	15,32,350
TOTAL	12,42,840	13,26,320	14,61,680	14,07,730	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570	20,17,940	20,90,610
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	1,79,430	1,84,560	2,15,800	2,29,380	2,25,290	2,40,260	2,32,750	2,48,570	2,54,070	2,55,740	2,93,480	3,08,790
Others	42,960	39,710	49,750	46,690	48,220	56,690	59,620	64,130	53,330	60,890	66,000	42,570
TOTAL	2,22,390	2,24,270	2,65,550	2,76,070	2,73,510	2,96,950	2,92,370	3,12,700	3,07,400	3,16,630	3,59,480	3,51,360
MISCELLANEOUS RECEIPTS	260	200	220	420	190	510	650	640	980	1,400	2,400	2,620
Opium	3,36,690	3,48,010	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280	5,00,880
TOTAL RECEIPTS	18,02,180	18,98,800	20,90,630	20,44,650	20,31,170	21,71,240	22,74,980	24,99,500	25,72,400	27,19,550	28,79,100	29,45,470
DITTO, excluding Opium	14,65,490	15,50,790	17,27,450	16,84,220	16,67,750	17,76,320	18,57,010	20,96,270	21,64,110	22,40,660	23,73,820	24,44,590
CHARGES	70,460	71,510	81,100	81,000	1,23,590	1,46,620	1,68,840	1,68,330	1,55,120	1,53,550	1,66,150	1,62,810
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	13,95,030	14,79,280	16,46,350	16,03,220	15,43,160	16,29,700	16,88,170	19,27,940	20,08,990	20,87,050	22,07,670	22,81,780
DITTO—Opium	3,36,690	3,48,010	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280	5,00,880
TOTAL NET RECEIPTS	17,31,720	18,27,290	20,09,530	19,63,650	19,07,580	20,24,620	21,06,140	23,31,170	24,17,280	25,66,000	27,12,950	27,82,660

in BENGAL, in each official year from 1885-86 to 1909-10

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	
													BENGAL—
													RECEIPTS—
													Spirits—
7,06,420	6,22,280	6,47,100	6,73,946	5,70,839	6,23,203	6,08,277	5,05,989	4,87,581	4,56,837	4,52,112	4,68,522	4,66,348	English
69,66,120	75,72,460	80,48,270	83,40,303	86,12,725	91,11,984	95,97,299	90,10,145	97,11,798	1,04,33,316	1,11,99,221	1,08,33,318	1,06,02,980	Country
76,72,540	81,94,740	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	1,10,69,328	TOTAL
720	5,440	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575	13,920	*Beer*
26,57,450	27,20,140	26,99,760	29,16,118	30,87,654	32,62,120	33,31,722	23,89,413	27,28,990	26,73,926	26,37,531	27,92,298	29,61,193	*Drugs—other than Opium— Ganja*
85,500	90,790	90,340	1,04,038	1,10,881	1,18,510	1,23,296	1,16,964	1,23,797	1,38,388	1,43,132	1,56,134	1,54,138	*Others*
27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,432	31,15,331	TOTAL
13,240	15,140	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,396	23,829	MISCELLANEOUS RECEIPTS
23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	*Opium (Excise)*
1,27,48,050	1,34,27,270	1,39,65,950	1,46,48,409	1,50,25,317	1,57,87,729	1,62,96,470	1,41,98,334	1,53,18,436	1,60,79,779	1,70,78,073	1,70,00,787	1,67,98,419	TOTAL RECEIPTS
1,04,29,450	1,10,26,250	1,15,11,080	1,20,57,320	1,24,05,039	1,31,35,575	1,37,04,378	1,20,47,004	1,30,75,384	1,37,28,097	1,44,58,866	1,42,81,243	1,42,22,408	DITTO, excluding Opium
6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,635	8,15,578	8,89,259	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	1,33,23,149	
23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	DITTO—Opium
1,20,70,660	1,27,52,770	1,32,79,970	1,39,75,051	1,43,49,499	1,50,15,123	1,54,98,634	1,35,18,313	1,46,27,956	1,53,44,423	1,62,64,438	1,61,85,209	1,59,04,160	TOTAL NET RECEIPTS
													CALCUTTA AND SUBURBS—
													RECEIPTS—
													Spirits—
5,46,820	4,53,970	4,67,830	4,85,515	3,67,769	4,03,648	3,78,343	3,92,971	3,65,320	3,15,436	3,31,647	3,37,783	3,25,790	English
14,74,860	16,45,770	17,06,830	17,71,142	17,94,148	19,55,413	20,13,681	20,65,857	23,05,736	23,89,998	25,10,084	23,90,314	25,45,941	Country
20,21,680	20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	28,71,731	TOTAL
..	..	..	..	..	..	..	..	..	..	..	2,853	7,463	*Beer*
3,01,230	2,88,510	3,11,280	3,35,728	3,61,883	3,88,324	3,79,779	3,99,684	4,33,822	4,47,115	3,97,696	4,36,916	4,70,341	*Drugs other than Opium— Ganja*
39,000	40,710	36,960	43,058	45,766	48,341	46,870	49,613	52,503	57,699	58,853	65,856	60,497	*Others*
3,40,230	3,29,220	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,30,838	TOTAL
2,500	1,090	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056	10,226	MISCELLANEOUS RECEIPTS
4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463	*Opium*
28,49,510	29,15,530	30,47,850	32,01,272	31,17,181	32,99,486	33,28,115	34,07,800	36,66,501	37,38,289	39,89,940	40,21,539	39,70,721	TOTAL RECEIPTS
23,64,410	24,30,050	25,25,350	26,36,736	25,71,689	27,97,154	28,40,206	29,15,875	31,65,351	32,19,582	33,10,092	32,45,778	34,20,258	DITTO, excluding Opium
1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	1,97,688	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279	32,22,570	
4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463	DITTO—Opium
26,86,280	27,51,660	28,84,330	30,41,996	29,55,676	31,25,119	31,45,120	32,13,519	34,82,885	35,42,728	37,83,949	38,20,040	37,73,033	TOTAL NET RECEIPTS

EXCISE

No. 8—A

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
PROVINCE OF AGRA—												
RECEIPTS—												
Spirits—												
English	2,78,555	2,93,646	2,98,968	3,65,146	4,33,241	4,45,748	4,44,502	3,47,851	3,49,539	3,75,015	4,09,190	4,15,604
Country	26,88,785	26,63,041	25,99,548	25,39,504	23,44,985	21,70,293	21,85,491	24,25,853	27,10,209	26,64,808	24,37,303	18,92,543
TOTAL	29,67,340	29,56,687	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,73,704	30,59,748	30,39,823	28,46,493	23,08,147
Beer	..	..	..	..	..	6,197	4,379	10,463	4,600	6,361	3,533	11,050
Drugs other than Opium—												
Ganja	4,55,548	5,00,358	4,69,181	5,19,544	5,34,557	5,15,510	5,16,314	5,17,344	5,41,873	5,72,584	5,79,061	5,53,749
MISCELLANEOUS RECEIPTS	2,317	2,933	12,176	22,104	20,779	13,808	7,253	6,740	1,167	1,211	1,235	794
Opium	5,93,341	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949	5,06,828
TOTAL RECEIPTS	40,18,546	40,51,927	39,77,116	40,87,850	39,87,254	37,95,038	38,04,365	39,73,747	42,70,044	42,58,550	39,97,211	33,80,568
DITTO, excluding Opium	34,25,205	34,59,978	33,79,873	34,46,298	33,33,562	31,51,556	31,57,939	33,08,251	36,07,388	36,19,979	34,30,262	28,73,740
CHARGES	46,527	46,564	46,022	50,179	49,703	48,165	76,388	1,47,999	1,02,526	89,989	66,755	71,940
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	33,78,678	34,13,414	33,33,851	33,96,119	32,83,859	31,03,391	30,81,551	31,60,252	35,04,862	35,29,990	33,63,507	28,01,800
DITTO—Opium	5,93,341	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949	5,06,828
TOTAL NET RECEIPTS	39,72,019	40,05,363	39,31,094	40,37,671	39,37,551	37,46,873	37,27,977	38,25,748	41,67,518	41,68,561	39,30,456	33,08,628
ALLAHABAD—												
RECEIPTS—												
Spirits—												
English	20,220	3,390	3,010	2,680	2,410	3,460	3,180	3,370	3,710	3,810	3,560	3,280
Country	49,750	1,13,750	1,23,780	1,50,130	1,03,320	1,10,110	1,38,830	1,37,640	1,47,790	1,46,410	1,28,590	1,12,200
TOTAL	69,970	1,17,140	1,26,790	1,52,810	1,05,730	1,13,570	1,42,010	1,41,010	1,51,500	1,50,220	1,32,150	1,15,480
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	28,880	42,600	34,770	40,000	40,680	39,580	37,330	41,200	39,100	39,500	44,500	20,580
MISCELLANEOUS RECEIPTS	11,330	11,790	15,090	16,670	13,930	12,990	11,450	5,240	6,530	6,808	7,400	6,290
Opium	34,230	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630	24,940	24,100
TOTAL RECEIPTS	1,44,410	2,02,320	2,05,220	2,41,810	1,89,450	1,94,050	2,20,600	2,17,470	2,28,030	2,33,150	2,08,990	1,66,450
DITTO, excluding Opium	1,10,180	1,71,530	1,76,650	2,09,480	1,60,340	1,66,140	1,90,790	1,87,450	1,97,130	1,96,520	1,84,050	1,42,350
CHARGES	5,030	4,430	4,300	4,790	4,730	4,010	4,680	10,160	1,920	1,980	1,400	1,990
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,05,150	1,67,100	1,72,350	2,04,690	1,55,610	1,62,130	1,86,110	1,77,290	1,95,210	1,94,540	1,82,650	1,40,360
DITTO—Opium	34,230	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630	24,940	24,100
TOTAL NET RECEIPTS	1,39,380	1,97,890	2,00,920	2,37,020	1,84,720	1,90,040	2,15,920	2,07,310	2,26,110	2,31,170	2,07,590	1,64,460

*in the PROVINCE of AGRA, in each year * from 1885-86 to 1909-10*

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	
													PROVINCE OF AGRA—
													RECEIPTS—
													Spirits—
4,69,692	4,65,834	4,72,010	5,12,488	5,61,134	6,31,964	7,29,873	7,44,299	12,79,343	3,60,940	3,58,520	3,39,233	2,67,813	English
21,54,496	27,25,853	29,14,702	30,49,923	34,22,251	37,98,962	42,52,721	45,36,197	41,47,865	41,07,816	41,75,050	38,52,174	40,46,296	Country
26,24,188	31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	43,14,109	TOTAL
27,414	55,274	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098	73,871	*Beer*
													Drugs other than Opium—
6,43,125	7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,979	14,03,115	13,26,386	*Ganja*
2,168	1,148	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,889	6,551	MISCELLANEOUS RECEIPTS
5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,884	7,11,857	7,19,526	7,41,599	7,84,478	*Opium*
38,15,103	45,52,584	48,91,049	51,87,301	56,97,107	62,85,042	69,88,666	73,29,249	75,12,779	66,19,119	66,69,914	64,23,058	65,05,395	TOTAL RECEIPTS
33,01,895	40,04,430	43,18,504	45,53,478	50,19,384	55,94,116	62,83,132	66,18,852	67,98,945	59,07,262	59,77,388	56,81,459	57,20,917	DITTO, excluding Opium
71,092	83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468	1,87,513	CHARGES
32,30,803	39,20,906	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	55,33,404	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,884	7,11,857	7,19,526	7,41,599	7,84,478	DITTO—Opium
37,44,011	44,69,060	48,07,341	50,81,753	56,08,373	61,93,161	68,48,329	72,17,305	74,33,041	65,28,969	65,87,700	62,76,590	63,17,882	TOTAL NET RECEIPTS
													ALLAHABAD—
													RECEIPTS—
													Spirits—
3,240	2,866	2,690	2,310	2,850	2,826	3,338	4,912	5,142	4,547	4,839	5,965	6,394	English
1,23,470	1,47,910	1,54,720	1,66,470	1,95,893	1,90,315	2,27,245	2,62,128	2,54,284	2,33,327	2,00,288	2,15,769	2,27,204	Country
1,26,710	1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	2,33,598	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
37,670	44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306	85,170	*Ganja*
7,500	6,560	7,450	7,680	232	171	71	117	27	53	71	153	234	MISCELLANEOUS RECEIPTS†
24,490	22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472	*Opium*
1,96,370	2,24,780	2,54,520	2,75,130	2,95,782	2,84,432	3,45,786	3,93,523	4,01,897	3,57,982	3,27,421	3,35,045	3,63,474	TOTAL RECEIPTS
1,71,880	2,02,100	2,23,620	2,41,470	2,55,858	2,49,766	3,15,368	3,64,173	3,62,445	3,24,005	2,84,396	2,99,193	3,19,002	DITTO, excluding Opium
2,200	2,160	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039	12,012	CHARGES
1,69,680	1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154	3,06,990	NET RECEIPTS FROM SPIRIT AND DRUGS other than Opium
24,490	22,680	30,900	33,660	34,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472	DITTO—Opium
1,94,170	2,22,620	2,52,600	2,72,290	2,92,826	2,82,560	3,41,844	3,87,187	3,98,662	3,53,742	3,20,796	3,16,006	3,51,462	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year
† Includes receipts from license fees for *tari* and opium until 1901-02

EXCISE

No. 8—B

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
OUDH—												
RECEIPTS—												
Spirits—												
English	4,470	3,635	4,274	4,590	3,796	3,915	4,251	4,681	5,066	4,004	4,334	3,703
Country	14,24,669	13,08,121	12,73,681	12,88,749	10,89,081	9,06,548	11,16,684	12,56,348	12,40,236	10,18,402	9,16,199	5,75,926
TOTAL	14,29,139	13,11,756	12,77,895	12,93,339	10,92,877	10,00,463	11,20,935	12,61,029	12,45,302	10,22,406	9,20,533	5,79,629
Beer	..	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898
Drugs other than Opium—												
Ganja	1,47,625	1,70,248	1,79,252	1,88,960	1,96,796	1,76,705	1,95,773	2,03,811	2,03,552	2,24,886	2,08,284	1,78,236
MISCELLANEOUS RECEIPTS	1,715	1,387	1,163	621	766	552	677	752	706	693	1,237	595
Opium	1,05,126	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996	1,26,484	1,11,276	94,946
TOTAL RECEIPTS	16,83,605	15,94,619	15,67,995	16,18,696	14,28,347	13,09,878	14,51,480	16,15,230	15,84,124	13,78,103	12,45,808	8,57,304
DITTO, excluding Opium	15,78,479	14,83,391	14,58,310	14,82,920	12,90,439	11,80,080	13,17,385	14,72,898	14,53,128	12,51,619	11,34,532	7,62,358
CHARGES	6,892	6,549	7,223	7,562	7,408	7,951	26,307	43,803	30,981	33,406	22,534	22,544
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	15,71,587	14,76,842	14,51,087	14,75,358	12,83,031	11,72,129	12,91,078	14,29,095	14,22,147	12,18,213	11,11,998	7,39,814
DITTO—Opium	1,05,126	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996	1,26,484	1,11,276	94,946
TOTAL NET RECEIPTS	16,76,713	15,88,070	15,60,772	16,11,134	14,20,939	13,01,927	14,25,173	15,71,427	15,53,143	13,44,697	12,23,274	8,34,760
LUCKNOW—												
RECEIPTS—												
Spirits—												
English	3,040	2,544	2,889	3,088	2,736	2,496	2,500	2,576	2,336	2,163	2,320	2,224
Country	1,90,271	1,77,128	1,85,592	2,09,835	1,82,441	1,67,259	1,96,728	1,98,803	2,11,215	1,93,399	2,20,411	1,52,958
TOTAL	1,93,311	1,79,672	1,88,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,379	2,13,551	1,95,562	2,22,731	1,55,182
Beer	..	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898
*Drugs**—												
Ganja	31,214	27,251	32,801	26,174	31,100	26,467	28,580	30,508	32,542	35,000	39,600	40,071
MISCELLANEOUS RECEIPTS	91	85	81	46	27	41	43	17	43	17	21	7
Opium	43,443	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964	44,834	39,114	33,081
TOTAL RECEIPTS	2,68,059	2,53,951	2,63,562	2,89,210	2,67,430	2,44,630	2,70,051	2,87,456	2,96,668	2,79,047	3,05,944	2,32,239
DITTO, excluding Opium	2,24,616	2,07,008	2,21,354	2,39,143	2,16,304	1,98,623	2,27,851	2,39,210	2,49,704	2,34,213	2,66,830	1,99,158
CHARGES	5,830	6,087	5,724	6,569	6,548	5,923	6,560	6,578	4,474	8,184	1,600	2,343
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,18,786	2,00,921	2,15,630	2,32,574	2,09,756	1,92,700	2,21,291	2,32,632	2,45,230	2,26,029	2,65,230	1,96,815
DITTO—Opium	43,443	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964	44,834	39,114	33,081
TOTAL NET RECEIPTS	2,62,229	2,47,864	2,57,838	2,82,641	2,60,882	2,38,707	2,63,491	2,80,878	2,92,194	2,70,863	3,04,344	2,29,896

* Includes district receipts

in OUDH, in each year from 1885-86 to 1909-10*

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	
													OUDH—
													RECEIPTS—
													Spirits—
4,506	5,420	5,326	5,678	6,793	6,796	7,104	8,746	7,473	7,077	7,049	8,018	70,509	English
8,27,058	11,49,888	12,51,049	13,97,685	17,73,679	18,88,252	20,00,304	21,20,503	16,69,703	18,20,385	16,11,271	14,20,274	14,20,089	Country
8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	14,90,598	TOTAL
16,377	30,752	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459	*Beer*
													Drugs other than Opium—
2,24,509	2,70,244	2,97,049	3,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,058	5,29,152	5,07,135	*Ganja*
622	644	695	815	872	866	1,012	1,094	1,220	1,677	1,602	939	747	MISCELLANEOUS RECEIPTS
1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	*Opium*
11,73,495	15,64,454	16,87,753	18,66,963	22,71,725	24,67,130	27,45,023	28,95,816	24,62,962	25,92,255	22,37,632	21,36,827	21,75,212	TOTAL RECEIPTS
10,73,072	14,56,898	15,78,550	17,50,078	21,49,014	23,38,820	26,17,179	27,64,768	23,30,176	24,56,546	21,09,098	20,60,859	20,24,939	DITTO, excluding Opium
22,708	21,322	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,317	70,187	CHARGES
10,50,364	14,35,576	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542	19,54,752	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	DITTO—Opium
11,50,787	15,43,132	16,67,096	18,46,451	22,50,953	24,48,114	27,21,903	28,72,260	24,40,815	25,67,675	21,97,402	20,87,510	21,05,025	TOTAL NET RECEIPTS
													LUCKNOW—
													RECEIPTS—
													Spirits—
2,736	2,972	3,360	3,424	3,664	3,520	3,776	4,706	4,650	4,599	4,647	5,171	4,435	English
2,30,784	2,40,796	2,51,867	2,94,132	3,56,032	4,08,389	4,97,525	3,90,404	3,84,224	3,97,857	3,73,838	3,33,382	3,37,706	Country
2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	3,42,141	TOTAL
16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459	*Beer*
													Drugs—
48,036	58,176	83,634	83,640	1,07,328	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,857	1,43,781	1,58,461	*Ganja*
11	52	102	87	83	91	57	38	46	351	425	116	51	MISCELLANEOUS RECEIPTS
32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837	*Opium*
3,30,337	3,66,902	3,97,525	4,43,241	5,33,954	5,79,617	7,48,150	5,61,759	6,57,202	6,74,735	5,95,466	5,71,451	5,72,949	TOTAL RECEIPTS
2,97,944	3,32,748	3,63,393	4,07,303	4,97,008	5,41,741	7,10,674	5,16,227	6,10,383	6,28,589	5,48,385	5,24,926	5,27,112	DITTO, excluding Opium
2,814	3,548	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	16,925	CHARGES
2,95,130	3,29,200	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729	5,10,187	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837	DITTO—Opium
3,27,523	3,63,354	3,94,715	4,38,731	5,30,023	5,75,661	7,43,609	5,57,440	6,52,563	6,70,281	5,90,648	5,62,254	5,56,024	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year

No. 9

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
PANJAB—												
RECEIPTS—												
Spirits—												
English	22,860	23,940	27,180	27,940	53,790	65,820	64,940	65,560	65,520	60,650	69,400	68,080
Rum	75,300	77,560	80,100	81,340	94,130	1,11,690	1,11,280	1,00,240	1,26,230	1,67,530	1,67,670	1,67,730
Country	6,95,590	7,31,730	7,69,350	8,15,600	8,61,110	9,39,400	9,85,750	9,97,790	10,60,120	11,18,340	11,85,390	11,76,660
TOTAL	7,93,750	8,33,230	8,76,630	9,24,880	10,09,030	11,16,910	11,61,970	11,63,590	12,51,870	13,46,520	14,22,460	14,12,520
Beer	..	..	..	..	..	12,940	11,430	7,680	6,010	6,380	8,360	6,660
Drugs other than Opium—												
*Bhang and Charas**	1,48,620	1,54,820	1,47,570	1,42,050	1,54,880	1,55,690	1,57,300	1,70,860	1,79,550	1,81,740	1,81,310	2,11,730
MISCELLANEOUS RECEIPTS	..	..	..	..	..	..	..	..	..	..	..	2,040
Opium	3,63,330	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970	5,19,290	5,26,635	5,59,620
TOTAL RECEIPTS	13,05,700	13,55,270	13,95,390	14,63,385	15,78,520	17,46,190	17,93,595	18,20,690	19,68,400	20,53,930	21,38,765	21,92,570
DITTO, excluding Opium	9,42,370	9,88,050	10,24,200	10,71,930	11,63,910	12,85,540	13,30,700	13,42,130	14,37,430	15,34,640	16,12,130	16,32,950
CHARGES	56,650	54,100	55,560	52,250	63,480	71,750	65,300	68,010	75,000	55,940	49,550	58,440
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	8,85,720	9,33,950	9,68,640	10,19,680	11,00,430	12,13,790	12,65,400	12,74,120	13,62,430	14,78,700	15,62,580	15,74,840
DITTO—Opium	3,63,330	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970	5,19,290	5,26,635	5,59,620
TOTAL NET RECEIPTS	12,49,050	13,01,170	13,39,830	14,11,135	15,15,040	16,74,440	17,28,295	17,52,680	18,97,400	19,97,990	20,89,215	21,34,460
LAHORE—												
RECEIPTS—												
Spirits—												
English	2,510	2,740	2,680	2,730	6,050	8,500	10,500	11,310	9,670	8,920	11,000	9,070
Rum	2,630	1,990	2,260	2,390	3,150	3,940	4,860	6,760	6,750	7,760	6,810	26,330
Country	65,780	70,340	70,310	70,480	70,780	75,520	75,380	82,730	87,250	85,960	91,050	89,190
TOTAL	70,920	75,070	75,250	75,600	79,980	87,960	90,740	1,00,800	1,03,670	1,02,660	1,08,860	1,25,090
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
*Bhang and Charas**	5,700	7,620	6,780	6,870	6,240	6,000	6,420	7,260	8,700	8,460	7,900	7,090
Opium	12,120	12,980	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300	24,090	20,614
TOTAL RECEIPTS	88,740	95,670	94,030	94,830	98,640	1,05,960	1,09,900	1,22,460	1,27,250	1,25,360	1,40,850	1,52,794
DITTO, excluding Opium	76,620	82,690	82,030	82,470	86,220	93,960	97,160	1,08,060	1,12,370	1,11,060	1,16,760	1,32,180
CHARGES	1,510	1,410	1,430	1,730	1,720	2,130	2,550	2,270	3,510	2,830	3,090	4,800
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	75,110	81,280	80,600	80,740	84,500	91,830	94,610	1,05,790	1,08,860	1,08,230	1,13,670	1,27,380
DITTO—Opium	12,120	12,980	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300	24,090	20,614
TOTAL NET RECEIPTS	87,230	94,260	92,600	93,100	96,920	1,03,830	1,07,350	1,19,990	1,23,740	1,22,530	1,37,760	1,47,994

* Ganja is not sold or used in the Panjab.

in the PANJAB, in each official year from 1885-86 to 1909-10

1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	
													PANJAB—
													RECEIPTS—
													Spirits—
71,590	81,630	93,451	91,982	78,112	88,952	98,928	1,01,376	1,28,854	1,58,513	1,83,674	2,13,445	1,61,569	English
1,74,250	14,87,680	14,88,188	14,76,443	14,29,640	15,31,373	16,34,914	19,74,305	22,34,842	24,32,333	25,76,578	28,10,309	24,65,106	Rum
12,82,020													Country
15,27,860	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	26,26,675	TOTAL
4,310	1,84,190	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365	2,11,380	*Beer*
													Drugs other than Opium—
2,40,280	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	6,13,598	*Bhang and Charas*
1,750	2,920	1,465	896	800	571	1,123	388	640	740	650	757	12,390	MISCELLANEOUS RECEIPTS
5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	*Opium*
23,46,900	25,98,170	25,94,369	26,01,132	25,04,599	26,75,239	28,00,404	31,50,820	35,64,693	39,89,988	42,18,285	47,59,899	43,23,235	TOTAL RECEIPTS
17,74,200	20,38,240	20,33,472	19,91,975	19,14,254	20,71,695	22,15,222	25,46,492	29,17,624	32,60,871	34,41,415	38,67,942	34,64,043	DITTO, excluding Opium
63,410	71,260	59,516	58,498	63,008	69,307	58,248	66,144	77,667	73,438	71,021	79,584	83,988	CHARGES
17,10,790	19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358	33,80,055	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	DITTO—Opium
22,83,490	25,26,910	25,34,853	25,42,634	24,41,591	26,05,932	27,42,156	30,84,676	34,87,026	39,16,550	41,47,264	46,80,315	42,39,247	TOTAL NET RECEIPTS
													LAHORE—
													RECEIPTS—
													Spirits—
9,000	9,710	9,262	10,401	11,674	13,619	14,197	14,791	15,168	26,795	33,773	29,511	31,169	English
25,340	1,39,100	1,91,521	2,07,322	1,31,725	48,534	42,850	45,324	48,724	60,113	70,636	68,268	37,544	Rum
97,710													Country
1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	97,779	68,713	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
9,180	6,600	8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,622	14,669	16,169	*Bhang and Charas*
25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482	*Opium*
1,66,984	1,82,070	2,35,917	2,61,079	1,83,115	1,00,412	97,123	1,02,086	1,16,971	1,42,387	1,84,058	1,51,304	1,47,364	TOTAL RECEIPTS
1,41,230	1,55,410	2,08,799	2,27,459	1,53,155	71,949	67,063	70,783	74,880	98,749	1,35,031	1,07,448	84,882	DITTO, excluding Opium
3,300	3,710	4,878	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805	773	CHARGES
1,37,930	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643	84,109	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482	DITTO—Opium
1,63,684	1,78,360	2,31,039	2,55,778	1,77,891	96,664	69,634	97,316	1,10,536	1,38,455	1,79,808	1,47,499	1,46,591	TOTAL NET RECEIPTS

No. 10

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in the

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
NORTH-WEST FRONTIER PROVINCE*—									
RECEIPTS—									
Spirits—									
English . . .	13,701	23,433	25,632	24,992	25,960	25,839	33,386	35,080	41,355
Rum . . .	92,232	90,678	84,286	83,573	81,972	81,511	81,373	90,557	88,065
Country . .									
TOTAL .	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440
Beer . . .	"	"	"	"	"	"	"	"	"
Drugs other than Opium—									
Bhang and Charas .	36,406	38,107	50,690	41,683	55,590	65,310	62,710	69,410	73,299
MISCELLANEOUS RECEIPTS	105	89	33	10	44	108	33	115	224
Opium . . .	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619
TOTAL RECEIPTS . .	1,79,898	1,92,682	2,04,036	1,92,897	2,11,197	2,24,796	2,59,700	2,86,547	3,18,582
DITTO, excluding Opium	1,42,444	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502	1,95,162	2,02,963
CHARGES . . .	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627
DITTO—Opium .	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619
TOTAL NET RECEIPTS .	1,72,774	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948	2,77,726	3,10,246

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges are for the whole year 1901-02 for the five districts, formerly belonging to the Panjab, which constitute the new province

NORTH-WEST FRONTIER PROVINCE, in each official year from 1901-02 to 1909-10

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
PESHAWAR—									
RECEIPTS—									
Spirits—									
English	2,700	3,205	2,105	2,232	2,232	2,232	5,700	6,000	6,000
Rum / Country	12,632	13,944	12,576	14,548	14,548	14,548	16,850	25,155	16,900
TOTAL	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900
Beer	...	..	...	..	...	...	..	...	..
Drugs other than Opium—									
Bhang and Charas	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688	18,208
Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,456	16,312	21,707
TOTAL RECEIPTS	32,757	32,726	34,137	33,914	35,929	41,420	52,073	65,155	62,815
DITTO, excluding Opium	24,940	25,904	27,273	26,485	28,681	31,906	39,673	48,843	41,108
CHARGES	489	987	487	470	665	1,087	50	100	92
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,743	41,016
DITTO—Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707
TOTAL NET RECEIPTS	32,268	31,739	33,650	33,444	35,264	40,333	52,023	65,055	62,723

No. 11

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97
BOMBAY PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	77,630	1,52,640	1,61,210	1,56,160	1,58,520	1,65,600	1,68,770	1,74,510	1,76,040	1,73,260	1,74,520	1,73,200
Country	51,38,290	55,67,190	57,98,380	79,94,850	80,35,800	82,21,710	84,81,360	86,23,530	90,48,760	93,00,300	98,21,220	92,37,070
TOTAL	52,15,920	57,19,830	59,59,590	81,51,010	81,94,320	83,87,310	86,50,130	87,98,040	92,24,800	94,73,560	99,95,740	94,10,270
Beer	..	..	..	..	..	4,420	23,440	36,080	48,510	46,110	44,500	41,700
Drugs other than Opium—												
Ganja	2,08,150	2,15,260	1,96,580	1,22,670	2,56,060	2,66,150	3,33,980	2,23,930	3,29,770	3,61,910	3,88,320	4,30,470
Others	4,17,040	4,04,460	4,94,340	1,69,190	54,240	46,450	25,480	28,180	1,870	..	..	..
TOTAL	6,25,190	6,19,720	6,92,920	2,91,860	3,10,300	3,12,600	3,59,460	2,52,110	3,31,640	3,61,910	3,88,320	4,30,470
Miscellaneous Receipts	..	..	..	..	..	..	..	..	..	..	..	..
Opium	12,33,310	14,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410	11,14,060
TOTAL RECEIPTS	70,74,420	75,37,390	79,57,080	98,24,170	99,10,520	99,82,340	1,02,54,470	1,02,56,950	1,07,17,660	1,10,09,310	1,17,21,970	1,09,96,500
DITTO, excluding Opium	58,41,110	60,39,550	66,52,510	84,42,870	85,04,620	87,04,530	90,33,030	90,86,230	96,04,950	98,81,580	1,04,28,560	98,82,440
CHARGES	2,61,200	2,55,860	2,97,070	3,27,690	3,36,990	3,45,600	3,50,000	3,36,030	3,49,030	3,45,200	3,56,260	3,63,970
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	55,79,910	60,83,690	63,54,540	81,15,180	81,60,630	83,58,930	86,83,030	87,50,200	92,55,920	95,36,380	1,00,72,300	95,18,470
DITTO—Opium	12,33,310	14,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410	11,14,060
TOTAL NET RECEIPTS	68,13,220	75,81,530	76,59,110	94,96,480	95,75,530	96,36,740	99,04,470	99,20,920	1,03,68,630	1,06,64,110	1,13,65,710	1,06,32,530
BOMBAY, TOWN AND ISLAND—												
RECEIPTS—												
Spirits—												
English	..	64,640	65,860	66,150	67,090	68,280	68,850	69,370	68,840	69,550	73,530	73,050
Country	62,660	5,89,680	6,65,970	6,89,790	7,59,460	7,63,950	7,45,770	7,32,580	7,11,970	7,08,230	7,72,210	6,93,060
TOTAL	62,660	6,54,320	7,31,830	7,54,940	8,26,460	8,32,230	8,14,620	8,01,950	7,80,810	7,77,780	8,45,740	7,66,110
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	32,790	33,190	32,860	33,440	33,370	37,820	39,880	39,700	45,640	48,250	48,180	59,610
Others	12,270	14,150	27,070	27,610	9,280	40	..	..	..	..	..	..
TOTAL	45,060	47,340	59,930	61,050	42,650	37,860	39,880	39,700	45,640	48,250	48,180	59,610
Opium	2,480	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890	7,330
TOTAL RECEIPTS	1,10,200	7,04,490	7,98,780	8,21,990	8,74,750	8,81,050	8,64,140	8,52,200	8,35,790	8,32,600	8,99,810	8,33,050
DITTO, excluding Opium	1,07,720	7,01,660	7,91,760	8,15,990	8,69,110	8,70,090	8,54,500	8,41,650	8,26,450	8,26,030	8,93,920	8,25,720
CHARGES	39,110	42,670	45,160	47,480	54,180	51,940	54,250	55,270	79,750	57,510	55,640	59,710
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	68,610	6,58,990	7,46,600	7,68,510	8,14,930	8,18,150	8,00,250	7,86,380	7,46,700	7,68,520	8,38,280	7,66,010
DITTO—Opium	2,480	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890	7,330
TOTAL NET RECEIPTS	71,090	6,61,820	7,53,620	7,74,510	8,20,570	8,29,110	8,09,890	7,96,930	7,56,040	7,75,090	8,44,170	7,73,340

in the BOMBAY PRESIDENCY, in each official year from 1885-86 to 1909-10

1897–98	1898–99	1899-1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	
													BOMBAY PRESIDENCY—
													RECEIPTS—
													Spirits—
1,83,770	1,91,540	2,00,520	2,11,139	2,21,183	2,64,941	2,62,004	3,47,513	2,89,784	3,43,141	2,25,097	3,13,513	3,18,165	English
91,30,250	96,53,480	89,20,200	86,55,306	90,56,667	92,82,847	1,02,96,872	1,16,03,060	1,19,89,814	1,26,30,196	1,40,86,674	1,41,03,711	1,46,77,845	Country
93,15,680	98,46,210	91,04,461	88,68,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	1,49,96,010	TOTAL*
34,750	43,920	42,940	28,298	45,188	38,674	34,493	31,027	22,114	13,363	15,190	52,447	47,585	*Beer*
4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505	*Drugs other than Opium— Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505	TOTAL
..	..	..	..	..	..	67,884	71,910	79,751	73,032	79,490	1,19,995	1,41,354	*Miscellaneous Receipts* †
11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	*Opium*
1,09,49,820	1,14,40,270	1,06,36,301	1,01,49,248	1,05,37,094	1,08,52,884	1,20,04,364	1,39,66,682	42,67,667	1,48,36,037	1,63,86,607	1,68,50,079	1,75,36,814	TOTAL RECEIPTS
98,07,990	1,03,25,450	96,28,851	93,80,375	98,07,179	1,00,75,798	1,11,67,393	1,28,75,393	1,32,49,928	1,38,41,098	1,53,27,598	1,55,79,027	1,62,86,464	DITTO, excluding Opium
3,53,090	3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528	4,70,418	5,21,349	5,37,698	8,82,223	13,19,323	11,73,621	CHARGES
94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	1,42,59,704	1,51,12,843	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	DITTO—Opium
1,05,96,730	1,10,93,460	1,03,02,081	98,03,552	1,01,83,937	1,04,98,130	1,16,00,836	1,34,96,264	1,37,46,318	1,42,98,339	1,55,04,384	1,55,30,756	1,63,63,193	TOTAL NET RECEIPTS
													BOMBAY, TOWN AND ISLAND—
													RECEIPTS—
													Spirits—
74,370	82,110	92,950	98,465	98,801	1,29,348	1,19,644	1,63,327	1,33,470	1,38,218	1,14,545	1,30,824	1,30,577	English
6,42,010	8,47,390	8,08,550	7,77,767	9,57,004	9,75,022	9,91,242	14,87,616	10,85,151	11,03,876	12,16,606	10,89,276	11,02,413	Country
7,16,380	9,29,500	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100	12,32,990	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960	*Drugs other than Opium— Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960	TOTAL
5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650	51,864	*Opium*
7,99,020	10,09,620	9,85,140	9,63,299	11,53,654	12,11,991	12,01,882	19,17,619	15,56,262	13,91,622	15,46,454	14,82,774	15,35,814	TOTAL RECEIPTS
7,93,790	10,05,870	8,81,370	9,59,438	11,49,829	12,08,105	11,97,974	18,89,532	15,17,802	13,48,135	14,98,931	14,26,124	14,83,950	DITTO, excluding Opium
61,490	59,890	67,560	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303	1,57,487	CHARGES
7,32,300	9,45,980	9,13,810	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808	14,01,351	12,84,821	13,26,463	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650	51,864	DITTO—Opium
7,37,530	9,49,730	9,17,580	8,78,078	10,89,137	11,51,192	11,38,517	18,35,353	14,74,845	13,15,295	14,48,874	13,41,471	13,78,327	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

† Until 1902-03 these receipts were included partly under 'Spirits' and partly under 'Opium'

No. 12

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97
CENTRAL PROVINCES AND BERAR—*												
RECEIPTS—												
Spirits—												
English . . .	6,970	6,090	5,830	6,780	7,400	8,160	7,780	7,230	7,670	7,570	8,980	7,670
Country . . .	15,78,910	16,17,900	14,40,070	15,16,550	15,98,980	16,97,140	17,79,170	17,35,020	17,32,850	17,28,690	15,08,570	13,44,270
TOTAL .	15,85,880	16,23,990	14,45,900	15,23,330	16,06,380	17,05,300	17,86,950	17,42,250	17,40,520	17,36,260	15,17,550	13,51,940
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja . . .	1,97,450	2,16,360	2,00,360	2,08,190	2,09,740	2,22,270	2,35,820	2,62,190	2,78,130	2,65,360	2,45,000	1,89,720
MISCELLANEOUS RECEIPTS .	4,040	7,120	12,690	22,610	25,310	21,590	21,220	20,920	23,750	26,320	25,420	19,760
Opium	7,35,070	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250	7,47,700	6,75,790	5,49,840
TOTAL RECEIPTS . . .	25,22,440	25,71,610	23,35,290	24,43,720	25,52,260	26,62,500	27,74,230	27,56,060	27,93,650	27,75,640	24,63,760	21,11,260
DITTO, excluding Opium .	17,87,370	18,47,470	16,58,950	17,53,530	18,41,430	19,49,160	20,43,990	20,25,360	20,42,400	20,27,940	17,87,970	15,61,420
CHARGES	62,660	70,220	71,750	74,440	56,990	54,940	56,200	59,750	44,740	54,630	54,640	55,560
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium. .	17,24,710	17,77,250	15,87,200	16,79,090	17,84,440	18,94,220	19,87,790	19,65,610	19,97,660	19,73,310	17,33,330	15,05,860
DITTO—Opium	7,35,070	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250	7,47,700	6,75,790	5,49,840
TOTAL NET RECEIPTS . .	24,59,780	25,01,390	22,63,540	23,69,280	24,95,270	26,07,560	27,17,980	26,96,310	27,48,910	27,21,010	24,09,120	20,55,700
NAGPUR—												
RECEIPTS—												
Spirits—												
English . . .	470	680	780	820	830	880	680	1,050	1,380	1,390	1,860	1,960
Country . . .	64,420	70,770	77,590	80,080	85,860	93,260	93,120	87,540	91,390	96,630	1,02,130	1,02,130
TOTAL .	64,890	71,450	78,370	80,900	86,690	94,140	93,800	88,590	92,770	98,020	1,03,990	1,04,090
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	8,950	10,710	8,190	8,370	6,450	9,340	8,640	13,100	11,960	12,650	10,970	15,880
MISCELLANEOUS RECEIPTS .	1,680	3,870	7,500	7,620	750	3,550	420	2,410	1,310	1,680	2,260	590
Opium	37,490	34,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540	16,420	34,110	33,200
TOTAL RECEIPTS . .	1,13,010	1,20,270	1,23,250	1,28,240	1,35,320	1,44,070	1,38,370	1,40,540	1,33,580	1,28,770	1,51,330	1,53,740
DITTO, excluding Opium .	75,520	86,030	94,060	96,890	95,870	1,07,030	1,02,860	1,04,100	1,06,040	1,12,350	1,17,220	1,20,540
CHARGES	460	440	410	390	390	480	410	370	360	500	720	600
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium .	75,060	85,590	93,650	96,500	95,480	1,06,550	1,02,450	1,03,730	1,05,680	1,11,850	1,16,500	1,19,940
DITTO—Opium . . .	37,490	34,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540	16,420	34,110	33,200
TOTAL NET RECEIPTS . .	1,12,550	1,19,830	1,22,840	1,27,850	1,34,930	1,43,590	1,37,960	1,40,170	1,33,220	1,28,270	1,50,610	1,53,140

*Figures for Berar are included with effect from 1903-04

in the CENTRAL PROVINCES and BERAR, in each official year from 1885-86 to 1909-10

1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	
													CENTRAL PROVINCES AND BERAR—
													RECEIPTS—
													Spirits—
7,410	6,866	8,873	9,591	8,299	10,844	14,724	12,359	23,681	19,049	9,377	12,223	12,002	English
10,51,970	12,12,020	12,20,200	10,66,420	12,29,617	14,54,163	32,34,819	41,15,299	54,68,009	64,53,319	55,18,952	47,48,679	49,00,730	Country
10,59,380	12,18,886	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,329	47,60,902	49,12,732	TOTAL
..	5,804	13,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190	9,039	*Beer*
													Drugs other than Opium—
1,65,160	1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	4,98,474	*Ganja*
19,550	21,020	22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,687	18,643	12,380	MISCELLANEOUS RECEIPTS
4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,699	*Opium*
17,43,030	19,46,510	19,87,781	17,88,466	19,51,197	22,55,822	45,54,629	56,22,237	71,79,441	83,24,793	72,99,024	66,15,662	68,87,324	TOTAL RECEIPTS
12,44,090	14,25,350	14,50,673	12,77,499	14,53,036	16,91,940	35,32,096	44,65,867	59,03,189	69,37,135	59,84,344	52,37,849	54,32,625	DITTO, excluding Opium
50,390	48,330	52,905	47,421	51,328	57,805	73,837	93,329	1,64,246	2,51,840	2,82,628	3,21,544	3,35,120	CHARGES
11,93,700	13,77,020	13,97,768	12,30,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,85,295	57,01,716	49,16,305	50,97,505	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,699	DITTO—Opium
16,92,640	18,98,180	19,34,876	17,41,045	18,99,869	21,98,017	44,80,792	55,28,908	70,15,195	80,72,953	70,16,396	62,94,118	65,52,204	TOTAL NET RECEIPTS
													NAGPUR—
													RECEIPTS—
													Spirits—
2,120	2,120	2,119	2,103	2,550	2,306	2,008	1,763	1,969	2,124	1,335	2,338	2,251	English
1,28,060	1,39,900	1,46,653	1,43,781	1,57,383	1,72,309	2,20,359	2,29,151	2,39,805	5,17,357	5,03,144	4,61,170	5,25,070	Country
1,30,180	1,42,020	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	5,27,321	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
12,520	14,930	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964	31,408	*Ganja*
10	10	28	26	60	5	12	38	138	222	370	536	1,665	MISCELLANEOUS RECEIPTS
33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	42,755	*Opium.*
1,76,540	1,85,590	1,94,282	1,90,792	2,03,577	2,17,685	2,71,243	2,83,264	2,98,224	5,83,407	5,73,838	5,30,702	6,03,149	TOTAL RECEIPTS
1,42,710	1,56,960	1,63,569	1,58,904	1,73,043	1,87,282	2,38,529	2,46,337	2,62,246	5,43,207	5,32,373	4,89,008	5,60,394	DITTO, excluding Opium
320	250	273	262	389	312	403	476	863	505	668	816	804	CHARGES
1,42,390	1,56,710	1,63,296	1,58,642	1,72,654	1,86,970	2,38,126	2,45,861	2,61,383	5,42,702	5,31,705	4,88,192	5,59,590	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	42,755	DITTO—Opium
1,76,220	1,85,340	1,94,009	1,90,530	2,03,188	2,17,373	2,70,840	2,82,788	2,97,361	5,82,902	5,73,170	5,29,886	6,02,345	TOTAL NET RECEIPTS

* Figures for Berar are included with effect from 1903-04

EXCISE

No. 13

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1885–86	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97
MADRAS PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	45,500	1,22,310	2,83,060	2,94,570	4,06,280	5,02,980	2,65,070	3,05,730	2,98,310	2,80,050	2,93,970	3,24,900
Country	78,87,570	82,72,080	87,87,010	94,81,300	1,03,20,630	1,09,23,370	1,10,38,980	1,09,71,900	1,16,90,970	1,24,81,990	1,31,11,840	1,35,80,690
TOTAL	79,33,070	83,94,390	90,70,070	97,75,870	1,07,26,910	1,12,26,350	1,13,04,050	1,12,77,630	1,19,89,280	1,27,62,040	1,34,05,810	1,39,05,590
Beer	..	5,070	2,850	6,330	10,380	12,050	18,720	12,300	22,110	51,970	64,820	64,290
Drugs other than Opium—												
Ganja	..	..	..	..	..	10,030	54,990	48,730	61,300	54,650	61,500	71,620
MISCELLANEOUS RECEIPTS	1,36,710	90,690	13,330	11,930	24,540	30,110	38,840	35,840	40,190	45,350	57,530	68,060
Opium	7,09,770	3,16,870	2,69,310	2,72,270	2,57,700	3,09,490	3,33,390	3,53,250	3,33,380	3,46,170	3,44,060	3,63,550
Pass fees in account current with Bombay	50,370	3,59,450	3,83,500	4,11,600	3,82,520	4,08,650	3,89,650	3,83,800	4,28,400	4,11,350	4,51,650	4,22,500
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	7,60,140	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	9,75,710	7,86,050
TOTAL RECEIPTS	88,29,920	91,66,470	97,39,060	1,04,78,500	1,14,02,050	1,19,96,680	1,21,39,640	1,21,11,550	1,28,74,660	1,36,71,530	1,43,85,370	1,48,95,610
DITTO, excluding Opium	80,69,780	84,90,150	90,86,250	97,94,630	1,07,61,830	1,12,78,540	1,14,16,600	1,13,74,500	1,21,12,880	1,29,14,010	1,35,89,660	1,41,09,560
CHARGES	3,53,210	2,40,830	2,69,940	3,28,620	3,82,790	4,70,540	5,60,180	5,85,170	6,01,440	6,15,870	7,00,180	7,07,070
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	77,16,570	82,49,320	88,17,210	94,66,010	1,03,79,040	1,08,08,000	1,08,56,420	1,07,89,330	1,15,11,440	1,22,98,140	1,28,89,480	1,34,02,490
DITTO—Opium	7,60,140	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	7,95,710	7,86,050
TOTAL NET RECEIPTS	84,76,710	89,25,640	94,70,020	1,01,49,880	1,10,19,260	1,15,26,140	1,15,79,460	1,15,26,380	1,22,73,220	1,30,55,660	1,36,85,190	1,41,88,540
CITY OF MADRAS—												
RECEIPTS—												
Spirits—												
English	..	54,570	1,56,010	1,86,940	2,37,010	1,56,960	1,54,650	1,68,360	1,62,860	1,48,860	1,64,010	1,92,850
Country	11,59,750	9,11,760	5,52,120	7,24,930	8,98,600	8,69,080	8,08,000	8,28,340	8,63,240	10,07,560	10,78,260	11,20,880
TOTAL	11,59,750	9,66,330	7,08,130	9,11,870	11,35,610	10,26,040	9,62,650	9,96,700	10,26,100	11,56,420	12,42,270	13,13,730
Beer	..	..	..	..	..	..	..	..	..	230	10	..
Drugs other than Opium—												
Ganja	..	..	..	..	..	3,200	4,790	8,200	8,310	9,030	9,450	11,180
MISCELLANEOUS RECEIPTS	19,210	22,310	1,490	950	6,840	8,160	9,810	10,200	9,770	10,860	10,670	12,610
Opium, including Miscellaneous items	45,730	26,120	21,230	23,120	20,590	15,390	16,630	16,700	12,300	9,060	14,710	20,000
Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay	..	30,800	42,350	45,500	44,100	52,500	53,200	61,600	47,950	50,050	59,500	46,900
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	45,730	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110	74,210	66,900
TOTAL RECEIPTS	12,24,690	10,45,560	7,73,110	9,81,440	12,37,140	11,05,290	10,47,080	10,93,400	11,04,430	12,35,650	13,36,610	14,04,420
DITTO, excluding Opium	11,78,960	9,88,640	7,09,530	9,12,820	11,72,450	10,37,400	9,77,250	10,15,100	10,44,180	11,76,540	12,62,400	13,37,520
CHARGES	2,09,000	60,700	59,560	88,770	36,060	29,720	39,440	40,190	40,530	41,430	41,790	39,820
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	9,69,960	9,27,940	6,49,970	8,74,050	11,36,390	10,16,680	9,37,810	9,74,910	10,03,650	11,35,110	12,20,610	12,97,700
DITTO—Opium	45,730	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110	74,210	66,900
TOTAL NET RECEIPTS	10,15,690	9,84,860	7,13,550	9,42,670	12,01,080	10,84,570	10,07,640	10,53,210	10,63,900	11,94,220	12,94,820	13,64,600

in the MADRAS PRESIDENCY, in each official year from 1885-86 to 1909-10

1897-98	1898-99	1899-1900	1900-01§	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	
													MADRAS PRESIDENCY—
													RECEIPTS —
													Spirits—
3,37,640	2,61,920	2,53,370	2,75,240	3,56,511	3,00,898	3,08,632	3,45,935	3,63,706	3,51,322	4,98,153	5,02,957	6,06,386	English
1,33,12,970	1,24,04,640	1,20,51,260	1,21,90,800	1,28,20,196	1,40,78,739	1,60,53,339	1,69,94,078	1,72,31,433	1,96,07,945	2,08,11,246	2,31,28,668	2,42,09,078	Country
1,36,51,260	1,26,67,690	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	2,36,31,625	2,48,15,464	TOTAL*
62,110	67,620	37,560	58,620	48,730	86,026	1,13,216	97,705	1,50,387	1,31,361	2,39,402	1,79,744	1,84,821	*Beer*
68,670	1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184	3,87,235	4,42,699	4,75,205	4,90,256	5,32,262	5,70,826	*Drugs other than Opium— Ganja*
66,450	69,730	60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,054	79,780	96,833	MISCELLANEOUS RECEIPTS
3,66,940	3,84,520	3,96,150	4,25,900	3,76,837	3,59,748	4,02,808	4,21,814	4,08,245	4,52,886	5,06,526	4,34,684	4,67,849	*Opium†*
4,04,320	3,69,240	4,35,140	3,57,960	3,83,197	4,24,413	4,39,331	4,36,572	4,39,889	4,61,111	4,46,465	16,915	..	*Pass fees in account current with Bombay ‡*
..	..	..	..	..	..	..	..	..	..	..	5,65,953	7,99,505	*Gain on sale proceeds of Bengal Opium. ‡*
7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	*Total Opium Receipts*
1,46,19,750	1,36,78,090	1,34,12,767	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,781	1,87,58,129	1,91,13,741	2,05,60,146	2,30,71,102	2,54,40,863	2,69,35,301	TOTAL RECEIPTS
1,38,48,490	1,29,24,330	1,25,81,477	1,28,05,434	1,35,47,495	1,48,30,311	1,68,61,642	1,78,99,743	1,82,65,607	1,96,46,149	2,21,16,111	2,44,23,411	2,56,67,947	DITTO, excluding Opium
9,89,820	9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,324	18,47,585	18,50,631	CHARGES §
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,28,58,670	1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	2,38,17,316	
7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	DITTO—Opium
1,36,29,930	1,26,85,950	1,24,22,737	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801	1,77,58,301	1,80,93,731	1,95,51,375	2,20,30,778	2,35,93,278	2,50,84,670	TOTAL NET RECEIPTS
													CITY OF MADRAS— RECEIPTS—
													Spirits—
1,88,500	1,45,220	1,44,870	1,36,240	1,68,322	1,52,923	1,66,791	1,91,350	2,24,134	2,04,451	3,24,177	3,52,284	4,41,319	English
8,76,580	7,77,840	9,76,690	9,61,350	9,93,119	10,96,439	13,10,052	13,31,054	12,59,479	12,25,096	12,82,291	11,49,112	11,79,015	Country
10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396	16,20,334	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
8,830	5,280	4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957	57,967	*Drugs other than Opium— Ganja*
10,960	13,470	7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,999	1,901	1,852	MISCELLANEOUS RECEIPTS
11,140	21,210	12,530	23,000	12,273	9,983	9,877	11,043	22,615	23,982	23,214	29,910	33,009	*Opium, including Miscellaneous items*
53,200	54,600	63,700	49,700	93,039	1,14,110	1,10,120	1,20,597	1,30,392	1,38,287	1,21,563	..	..	*Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay ‡*
..	..	..	..	..	..	..	..	..	..	..	21,426	42,774	*Gain on sale proceeds of Bengal Opium. ‡*
64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	*Total Opium Receipts*
11,49,210	10,17,620	12,10,030	11,89,190	12,99,476	14,09,025	16,25,966	16,88,791	16,76,307	16,34,151	17,90,684	15,94,590	17,55,936	TOTAL RECEIPTS
10,84,870	9,41,810	11,38,300	11,16,490	11,94,164	12,84,932	15,05,969	15,57,151	15,23,300	14,71,882	16,45,907	15,43,254	16,80,153	DITTO, excluding Opium
39,790	42,110	33,750	33,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134	22,640	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
10,45,080	8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	16,57,513	
64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	DITTO—Opium
11,09,420	9,75,510	11,71,280	11,50,750	12,73,398	13,81,522	16,00,850	16,63,889	16,49,543	16,05,346	17,61,365	15,94,456	17,33,296	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department
† Includes Opium Miscellaneous receipts until 1902-03
‡ From 1st April 1908, the source of supply of Opium has been changed from Bombay to Bengal
§ From 1895-96 the figures include some small charges under Opium

No. 14

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1885-86 to 1909-10

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	a. p.
1885-86	India, General (a)	(b)	(b)	4,93,450	36,010	5,29,510	— 9·06
	Burma (Lower)	1,437	17(c)	7,15,560	13,67,520	21,00,910	7 2·59
	Assam	369	1,606	2,74,980	18,98,590	21,73,900	6 4·21
	Bengal	27,015	6,000	56,15,200	39,60,610	95,81,580	2 1·78
	United Provinces of Agra and Oudh	12,451	4,667	43,96,479	13,01,640	57,02,151	1 11·34
	Panjab	1,680	2,120	7,93,750	5,11,950	13,05,700	1 0·01
	Bombay Presidency	5,993	2,513	52,15,920	18,58,500	70,74,420	6 0·03
	Central Provinces	9,254	1,942	15,85,880	9,32,520	25,22,440	3 8·91
	Madras Presidency	36,415	1,062	79,33,070	7,60,140	88,29,920	3 11·58
	TOTAL	94,614	19,927	2,70,24,289	1,26,27,480	3,98,20,531	2 9·43
1886-87	India, General	(b)	(b)	4,82,440	56,750	5,39,220	— 9·23
	Burma (Lower)	1,406	17(c)	8,24,490	16,40,670	24,76,480	8 6·07
	Assam	377	1,538	2,72,780	19,22,430	21,95,510	6 4·97
	Bengal	26,976	5,914	59,76,350	41,37,180	1,01,22,760	2 3·24
	United Provinces of Agra and Oudh	12,512	4,943	42,68,443	13,73,783	56,46,546	1 11·11
	Panjab	1,723	2,320	8,33,230	5,22,040	13,55,270	1 0·47
	Bombay Presidency	4,918	2,556	57,19,830	18,17,560	75,37,390	6 4·74
	Central Provinces	9,619	2,023	16,23,990	9,40,500	25,71,610	3 9·78
	Madras Presidency	43,499	1,163	83,99,460	6,76,320	91,66,470	4 1·39
	TOTAL	1,01,030	20,474	2,84,01,018	1,30,87,233	4,16,11,256	2 10·93
1887-88	India, General	(b)	(b)	5,99,940	38,730	6,38,670	— 10·93
	Burma (Lower)	1,482	15(c)	9,44,590	17,40,780	26,88,200	9 2·79
	Assam	367	1,434	2,45,850	18,56,830	21,02,960	6 1·72
	Bengal	26,320	5,666	64,56,200	43,99,770	1,08,62,030	2 5·23
	United Provinces of Agra and Oudh	12,247	4,962	41,76,411	13,55,361	55,45,111	1 10·7
	Panjab	1,947	3,500	8,76,630	5,18,760	13,95,390	1 0·84
	Bombay Presidency	5,029	2,566	59,59,590	19,97,490	79,57,080	6 9·02
	Central Provinces	9,847	2,014	14,45,900	8,76,700	23,35,290	3 5·58
	Madras Presidency	43,570	1,157	90,72,920	6,52,810	97,39,060	4 4·48
	TOTAL	100,809	21,314	2,97,78,031	1,34,37,231	4,32,63,791	3 0·32
1888-89	India, General	(b)	(b)	4,75,700	75,490	5,55,860	— 9·51
	Burma	1,622	28(c)	11,15,150	18,90,890	30,07,150	10 3·94
	Assam	365	1,356	2,85,450	18,81,710	21,67,540	6 3·99
	Bengal	25,209	5,625	63,88,820	44,96,000	1,08,88,950	2 5·3
	United Provinces of Agra and Oudh	12,495	5,076	41,97,989	14,85,832	57,06,546	1 11·36
	Panjab	1,904	3,639	9,24,880	5,38,505	14,63,385	1 1·46
	Bombay Presidency	5,755	2,615	81,51,010	16,73,160	98,24,170	8 4·03
	Central Provinces	9,702	2,125	15,23,330	8,98,380	24,43,720	3 7·51
	Madras Presidency	44,268	1,172	97,82,700	6,83,870	1,04,78,500	4 8·46
	TOTAL	101,320	21,636	3,28,45,029	1,36,23,837	4,65,35,821	3 3·07
1889-90	India, General	(b)	(b)	5,67,080	77,860	6,50,680	— 11·13
	Burma	1,641	36(c)	20,96,750	20,46,030	41,52,790	8 8·84
	Assam	367	1,356	3,21,180	19,95,150	23,16,840	6 9·22
	Bengal	24,037	5,396	60,81,030	43,85,960	1,04,73,420	2 4·18
	United Provinces of Agra and Oudh	12,444	5,136	38,71,103	15,22,953	54,15,601	1 10·17
	Panjab	1,977	3,712	10,09,030	5,69,490	15,78,520	1 2·52
	Bombay Presidency	4,772	2,571	81,94,320	17,16,200	99,10,520	8 4·91
	Central Provinces	9,191	2,149	16,06,389	9,20,570	25,62,260	3 9·44
	Madras Presidency	37,138	1,336	1,07,37,290	6,40,220	1,14,02,050	5 1·44
	TOTAL	91,567	21,692	3,44,84,163	1,38,74,433	4,84,52,681	3 4·68
1890-91	India, General	(b)	(b)	5,47,610	95,000	6,47,530	— 11·08
	Burma	1,666	36(c)	19,87,300	21,40,600	41,34,350	8 8·37
	Assam	306	1,261	3,85,460	20,91,140	24,77,310	7 2·85
	Bengal	22,764	4,979	59,76,150	44,78,100	1,04,60,920	2 4·15
	United Provinces of Agra and Oudh	12,221	5,069	36,25,061	41,65,495	51,04,916	1 8·9
	Panjab	1,936	3,738	11,29,850	6,16,340	17,46,190	1 4·07
	Bombay Presidency	4,728	2,552	83,91,930	15,90,410	99,82,340	8 5·64
	Central Provinces	8,376	2,154	17,05,300	9,35,610	26,62,500	3 11·4
	Madras Presidency	32,418	1,323	1,12,38,490	7,28,170	1,19,96,686	5 4·65
	TOTAL	84,415	21,112	3,49,87,061	1,41,40,865	4,92,12,736	3 5·32
1891-92	India, General (a)	(b)	(b)	6,10,870	82,380	6,98,170	— 11·94
	Burma	1,642	37(c)	22,28,710	20,18,130	42,48,280	8 11·25
	Assam	289	1,254	3,96,070	22,06,580	26,03,280	7 7·26
	Bengal	23,112	4,979	65,30,780	45,91,060	1,11,29,810	2 5·95
	United Provinces of Agra and Oudh	12,118	4,888	37,55,307	14,92,608	52,55,845	1 9·52
	Panjab	1,779	3,482	11,73,400	6,20,195	17,93,595	1 4·5
	Bombay Presidency	4,770	2,495	86,73,570	15,80,900	1,02,54,470	8 8·41
	Central Provinces	7,951	2,095	17,86,950	9,66,010	27,74,180	4 1·39
	Madras Presidency	31,802	1,294	1,13,22,770	7,78,030	1,21,39,640	5 5·42
	TOTAL	83,463	20,524	3,64,78,427	1,43,35,893	5,08,97,270	3 6·73

(a) See note at foot of table No. 4 (b) No information (c) Opium shops only

No. 14—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1885-86 to 1909-10—continued

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
							a. p
1892-93	India, General	(a)	(a)	6,22,540	90,180	7,18,360	1 0·29
	Burma	1,630	36(b)	25,06,640	22,39,400	47,47,370	9 11·85
	Assam	280	1,154	4,09,960	21,76,690	25,87,280	7 6·7
	Bengal	22,124	5,072	69,43,140	46,47,060	1,16,00,610	2 7·22
	United Provinces of Agra and Oudh	11,832	4,946	40,52,502	15,28,983	55,88,977	1 10·88
	Panjab	1,630	3,401	11,71,270	6,49,420	18,20,690	1 4·7
	Bombay Presidency	4,257	2,413	88,34,120	14,22,830	1,02,56,950	8 8·43
	Central Provinces	7,900	2,076	17,42,250	9,92,890	27,56,060	4 1·07
	Madras Presidency	31,146	1,250	1,12,89,930	7,85,780	1,21,11,550	5 5·26
	TOTAL	80,799	20,348	3,75,72,352	1,45,33,233	5,21,87,847	3 7·81
1893-94	India, General	(a)	(a)	4,48,163	65,104	5,18,967	— 8·88
	Burma	1,528	41(b)	21,31,300	18,43,660	39,77,130	8 4·4
	Assam	276	1,151	4,32,500	22,92,270	27,25,300	7 11·54
	Bengal	23,211	5,248	72,84,820	48,41,360	1,21,37,860	2 8·66
	United Provinces of Agra and Oudh	12,151	4,781	43,13,218	15,39,077	58,54,168	1 11·96
	Panjab	1,631	3,425	12,57,880	7,10,520	19,68,400	1 6·15
	Bombay Presidency	4,262	2,366	92,73,310	14,44,350	1,07,17,660	9 1·13
	Central Provinces	7,926	1,866	17,40,520	10,29,380	27,93,650	4 1·74
	Madras Presidency	30,779	1,335	1,20,11,390	8,23,080	1,28,74,660	5 9·38
	TOTAL	81,764	20,213	3,88,93,101	1,45,88,801	5,35,67,795	3 8·97
1894-95	India, General	(a)	(a)	5,06,133	56,681	5,68,564	— 9·87
	Burma	1,542	40(b)	19,73,570	17,59,890	37,35,050	7 10·29
	Assam	287	1,088	4,63,600	22,32,090	26,96,240	7 10·52
	Bengal	23,809	5,182	76,56,440	48,98,930	1,25,67,840	2 9·82
	United Provinces of Agra and Oudh	10,974	4,746	40,72,224	15,62,525	56,36,653	1 11·1
	Panjab	1,620	3,454	13,52,900	7,01,030	20,53,930	1 6·9
	Bombay Presidency	4,222	2,388	95,19,670	14,89,640	1,10,09,310	9 4·1
	Central Provinces	7,239	1,874	17,36,260	10,13,060	27,75,640	4 1·42
	Madras Presidency	30,828	1,355	1,28,14,010	8,12,170	1,36,71,530	6 1·67
	TOTAL	80,521	20,127	4,00,94,807	1,45,26,016	5,47,14,757	3 9·94
1895-96	India, General	(a)	(a)	5,15,685	60,629	5,82,194	— 9·96
	Burma	2,313	42(b)	20,18,920	18,19,880	38,44,660	8 1·06
	Assam	283	1,108	5,26,030	22,52,540	27,79,180	8 1·43
	Bengal	26,870	5,124	81,31,020	52,32,830	1,33,77,690	3 —
	United Provinces of Agra and Oudh	10,888	4,740	37,75,037	14,65,510	52,43,019	1 9·46
	Panjab	1,615	3,446	14,30,820	7,07,945	21,38,765	1 7·68
	Bombay Presidency	4,223	2,385	1,00,40,240	16,81,730	1,17,21,970	9 11·35
	Central Provinces	7,149	2,770	15,17,550	9,20,790	24,63,760	3 7·86
	Madras Presidency	30,467	1,308	1,34,70,630	8,57,210	1,43,85,370	6 5·52
	TOTAL	83,808	20,923	4,14,25,932	1,49,99,064	5,65,36,608	3 11·46
1896-97	India, General	(a)	(a)	5,02,860	65,437	5,74,177	— 9·82
	Burma	1,537	54(b)	20,67,960	21,27,030	42,20,970	8 10·56
	Assam	294	1,080	5,79,160	22,03,210	27,83,220	8 1·57
	Bengal	28,350	4,744	82,48,940	51,43,770	1,34,10,570	3 0·09
	United Provinces of Agra and Oudh	10,765	4,699	29,02,724	13,33,759	42,37,872	1 5·34
	Panjab	1,633	3,020	14,19,180	7,71,350	21,92,570	1 8·17
	Bombay Presidency	4,233	2,370	94,51,970	15,44,530	1,09,96,500	9 3·96
	Central Provinces	7,272	2,433	13,51,940	7,39,560	21,11,260	3 1·59
	Madras Presidency	29,300	1,462	1,39,09,880	8,57,670	1,48,95,610	6 8·27
	TOTAL	83,385	19,862	4,04,94,614	1,47,86,316	5,54,22,749	8 10·53
1897-98	India, General	(a)	(a)	4,54,519	67,141	5,27,540	— 9·03
	Burma	1,490	56(b)	21,21,150	20,33,910	42,15,790	8 10·43
	Assam	291	1,034	5,74,170	21,93,050	27,67,960	8 1·03
	Bengal	27,856	4,757	76,73,260	50,61,550	1,27,48,050	2 10·3
	United Provinces of Agra and Oudh	10,780	4,721	34,99,543	14,86,265	49,88,596	1 8·42
	Panjab	1,675	2,967	15,32,170	8,12,980	23,46,900	1 9·6
	Bombay Presidency	4,230	2,343	93,50,430	15,99,390	1,09,49,820	9 3·5
	Central Provinces	6,869	2,401	10,59,380	6,64,100	17,43,030	2 2·03
	Madras Presidency	28,233	1,364	1,37,13,370	8,39,930	1,46,19,750	6 6·78
	TOTAL	81,424	19,643	3,99,77,992	1,47,58,316	5,49,07,438	3 10·1
1898-99	India, General	(a)	(a)	4,94,087	63,424	5,63,981	— 9·65
	Burma	1,519	67(b)	24,26,720	21,24,770	46,14,800	9 8·5
	Assam	289	1,037	6,56,970	22,26,330	28,83,860	8 5·1
	Bengal	28,996	4,761	82,00,180	52,11,950	1,34,27,270	3 0·13
	United Provinces of Agra and Oudh	10,791	4,783	44,32,971	16,82,275	61,17,038	2 1·04
	Panjab	1,541	2,822	17,12,500	8,82,750	25,98,170	1 11·91
	Bombay Presidency	4,224	2,335	98,90,130	15,50,140	1,14,40,270	9 8·48
	Central Provinces	6,815	2,471	12,24,690	7,00,800	19,46,510	2 10·65
	Madras Presidency	28,148	1,390	1,27,35,310	8,73,050	1,36,78,090	6 1·71
	TOTAL	82,323	19,666	4,17,73,558	1,53,15,489	5,72,69,989	4 0·08

(a) No information

(b) Opium shops only

No. 14—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1885-86 to 1909-10—continued

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1901.
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
							a. p.
1899–1900	India, General	(a)	(a)	4,93,605	60,287	5,60,973	— 11·42
	Burma	1,533	68(b)	26,13,040	22,82,990	49,39,880	8 6·51
	Assam	296	1,023	6,90,479	21,71,989	28,63,377	7 10·1
	Bengal	28,702	4,751	87,00,520	52,44,970	1,39,65,950	2 11·87
	United Provinces of Agra and Oudh	10,485	4,745	47,12,684	18,64,104	65,78,802	2 2·52
	Panjab	1,535	2,849	16,95,772	3,97,132	25,94,369	2 0·5
	Bombay Presidency	4,104	2,328	91,47,401	14,88,909	1,06,36,301	9 2·29
	Central Provinces	6,809	2,445	12,42,658	7,22,227	19,87,781	3 2·64
	Madras Presidency	28,653	1,557	1,23,43,867	10,08,650	1,34,12,767	5 7·4
	TOTAL	82,117	19,766	4,16,40,026	1,57,41,249	5,75,40,200	3 10·81
1900–01	India, General	(a)	(a)	10,25,717	72,622	11,04,285	1 10·27
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,888	9 2·61
	Assam	289	1,056	7,20,879	22,11,666	29,33,390	8 0·41
	Bengal	29,386	4,785	90,19,212	56,11,245	1,46,48,409	3 1·63
	United Provinces of Agra and Oudh	10,452	4,774	50,31,534	20,26,557	70,54,264	2 4·4
	Panjab	1,549	2,837	16,69,539	9,36,697	26,01,132	2 0·57
	Bombay Presidency	4,116	2,302	88,97,190	12,52,058	1,01,49,248	8 9·24
	Central Provinces	6,786	2,462	16,88,144	6,81,269	17,88,466	2 10·77
	Madras Presidency	28,476	1,629	1,25,27,574	9,90,690	1,35,89,294	5 8·3
	TOTAL	83,202	19,929	4,28,07,419	1,62,31,020	5,91,98,376	4 0·14
1901–02	India, General	(a)	(a)	8,73,134	76,703	9,55,852	1 7·28
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494	9 4·57
	Assam	293	1,022	7,26,685	21,05,764	28,33,034	7 9·11
	Bengal	30,646	4,925	91,88,467	58,18,813	1,50,25,317	3 2·59
	United Provinces of Agra and Oudh	10,458	4,828	58,49,587	21,16,424	79,68,832	2 8·08
	Panjab	1,430	2,706	16,29,324	8,74,475	25,04,599	1 11·65
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898	1 4·25
	Bombay Presidency	4,149	2,181	93,25,737	12,11,357	1,05,37,094	9 1·26
	Central Provinces	6,810	2,470	12,49,877	6,77,578	19,51,197	3 1·93
	Madras Presidency	29,064	1,732	1,32,27,845	10,15,459	1,43,07,529	5 11·89
	TOTAL	84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846	4 2·16
1902–03	India, General	(a)	(a)	9,76,038	92,025	10,74,056	1 9·66
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960	9 11·62
	Assam	293	1,061	7,19,764	21,99,482	29,19,938	7 11·97
	Bengal	32,022	5,369	97,39,728	60,32,784	1,57,87,729	3 4·55
	United Provinces of Agra and Oudh	10,519	4,950	64,11,551	23,38,299	87,52,172	2 11·25
	Panjab	1,451	2,711	17,49,999	9,24,669	26,75,239	2 1·26
	North-West Frontier Province	80	172	1,14,111	78,482	1,92,682	1 5·41
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884	9 4·54
	Central Provinces	7,246	2,705	14,74,251	7,59,297	22,55,822	3 7·85
	Madras Presidency	29,105	1,748	1,44,66,479	10,83,751	1,56,14,472	6 6·46
	TOTAL	86,757	20,984	4,82,24,975	1,75,03,372	6,58,39,954	4 5·6
1903–04	India, General	(a)	(a)	10,85,260	80,481	11,70,906	1 11·61
	Burma	1,994	174(b)	33,91,638	40,18,679	74,64,332	12 10·88
	Assam	290	1,050	7,29,920	22,93,432	30,24,391	8 3·4
	Bengal	33,792	5,434	1,02,10,139	60,47,110	1,62,96,470	3 5·86
	United Provinces of Agra and Oudh	10,586	5,141	70,72,036	26,59,479	97,33,689	3 3·19
	Panjab	1,446	2,732	18,57,453	9,41,828	28,00,404	2 2·45
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036	1 6·43
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364	10 4·48
	Central Provinces and Berar	9,708	3,285	32,57,294	12,92,755	45,54,629	5 9·24
	Madras Presidency	29,210	1,814	1,64,76,759	11,55,323	1,77,03,781	7 4·96
	TOTAL	91,323	22,051	5,47,88,760	1,99,21,309	7,49,57,602	5 0·25
1904–05	India, General	(a)	(a)	11,31,513	94,005	12,31,241	2 0·83
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670	12 7·97
	Assam	282	1,042	7,09,175	23,43,938	30,54,075	8 4·38
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334	3 0·47
	United Provinces of Agra and Oudh	10,644	4,977	74,92,163	27,39,241	1,02,25,065	3 5·16
	Panjab	1,481	2,636	22,04,544	9,45,888	31,50,820	2 5·81
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,897	1 5·42
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682	12 0·82
	Central Provinces and Berar	9,195	3,303	41,35,667	14,82,670	56,22,237	7 1·46
	Madras Presidency	29,569	1,842	1,74,39,722	12,45,621	1,87,58,129	7 10·26
	TOTAL	91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150	5 2·44
1905–06	India, General	(a)	(a)	10,84,012	1,07,256	11,96,915	2 0·14
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926	14 4·26
	Eastern Bengal and Assam	6,494	2,517	19,26,280	42,63,854	62,07,667	3 3·07
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436	4 9·98
	United Provinces of Agra and Oudh	10,800	4,988	71,85,780	27,87,060	99,75,741	3 4·16
	Panjab	1,462	2,349	24,98,591	10,65,462	35,64,693	2 9·66
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197	1 7·08
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667	12 3·95
	Central Provinces and Berar	7,821	3,084	54,98,359	16,75,472	71,79,441	9 6·95
	Madras Presidency	30,859	1,951	1,77,45,531	12,90,833	1,91,13,741	8 0·05
	TOTAL	91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424	5 8·59

(a) No information

(b) Opium shops only

N. 14—*concluded*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1885-86 to 1909-10—concluded

	PROVINCES	Number of Shops		Receipts		Total, including miscellaneous receipts	Incidence of taxation per head of population according to the census of 1901
		Liquors	Drugs	Liquors	Drugs		a. p.
1906-07	India, General	(a)	(a)	10,87,076	98,213	11,91,311	2 0·03
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	13 3·06
	Eastern Bengal and Assam	6,456	2,481	20,54,226	43,03,509	63,73,487	3 4·12
	Bengal	27,979	4,107	1,08,93,597	51,63,996	1,60,79,779	5 0·87
	United Provinces of Agra and Oudh	10,055	4,920	63,77,277	28,26,236	92,11,374	3 1·09
	Panjab	1,476	2,280	27,25,238	12,64,010	39,89,988	3 1·66
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,796	1 9·47
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	12 9·84
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	11 1·53
	Madras Presidency	30,398	1,878	1,90,90,628	13,89,202	2,05,60,146	8 7·31
	TOTAL	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,697	5 11·15
1907-08	India, General	(a)	(a)	11,77,130	1,15,312	12,98,383	1 4·65
	Burma	1,576	439(b)	36,73,163	41,41,576	78,57,315	13 7·04
	Eastern Bengal and Assam	6,705	2,273	22,30,047	45,52,211	67,98,748	3 6·79
	Bengal	26877	4,178	1,16,54,631	53,99,870	1,70,78,073	5 4·65
	United Provinces of Agra and Oudh	9,334	4,913	62,26,538	27,04,097	89,34,546	2 11·97
	Panjab	1,138	1,689	28,86,625	13,31,010	42,18,285	3 0·07
	North-West Frontier Province	61	178	1,14,759	1,44,908	2,59,700	1 11·46
	Bombay Presidency	4,830	2,502	1,43,26,961	19,80,156	1,63,86,607	14 1·92
	Central Provinces and Berar	5,987	2,217	55,35,455	22,22,808	77,77,955	10 4·53
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	9 7·93
	TOTAL	86,758	20,244	6,93,74,110	2,40,35,195	9,36,80,714	6 0·98
1908-09	India, General	(a)	(a)	14,29,342	1,09,124	15,40,817	1 7·76
	Burma	1,568	457(b)	39,52,291	37,14,557	77,18,815	13 4·23
	Eastern Bengal and Assam	7,059	2,012	23,69,532	46,47,459	70,34,031	3 8·27
	Bengal	16,602	4,236	1,13,10,415	56,67,976	1,70,00,787	5 4·35
	United Provinces of Agra and Oudh	8,485	4,875	57,47,273	28,09,834	85,59,885	2 10·46
	Panjab	1,101	1,642	32,50,119	15,09,023	47,59,899	3 8·95
	North-West Frontier Province	59	173	1,25,637	1,60,795	2,86,547	2 1·88
	Bombay Presidency	4,699	2,533	1,44,69,671	22,60,413	1,68,50,079	14 6·73
	Central Provinces and Berar	5,178	2,189	47,70,092	18,26,927	66,15,662	8 9·92
	Madras Presidency	28,599	1,888	2,38,11,369	15,49,714	2,54,40,863	10 7·84
	TOTAL	73,350	20,005	7,12,35,741	2,42,58,618	9,58,10,224	6 3·3
1909-10	India, General	(a)	(a)	14,73,392	1,21,758	15,96,615	1 8·48
	Burma	1,539	605(b)	40,52,467	35,11,603	76,48,829	13 2·72
	Eastern Bengal and Assam	9,010	1925	24,24,472	48,64,775	73,05,093	3 9·98
	Bengal	16,605	4,142	1,10,83,248	56,86,342	1,67,93,419	5 3·57
	United Provinces of Agra and Oudh	8,180	4,794	59,05,037	27,68,272	86,80,607	2 10·95
	Panjab	1,219	1,516	28,38,055	14,72,790	43,23,235	3 4·83
	North-West Frontier Province	59	170	1,29,440	1,88,918	3,18,582	2 4·78
	Bombay Presidency	4,927	2,572	1,50,43,595	23,51,865	1,75,36,814	15 1·85
	Central Provinces and Berar	4,810	2,187	49,21,771	19,53,173	68,87,324	9 2·27
	Madras Presidency	26,411	1,843	2,50,00,288	18,38,180	2,69,35,301	11 3·35
	TOTAL	76,760	19,754	7,28,71,765	2,47,57,676	9,80,25,819	6 5·04

(a) No information

(b) Opium shops only

PROVINCIAL RATES

[TABLE 1, PAGE 139]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This section gives details of Provincial Rates, which, till 1907-08, included, amongst others, (1) District Local Fund cess, (2) Provincial cesses for expenditure on roads, schools, famine assurances, canals, etc., and (3) cess for village services and *patwaris*. But from 1908-09 onwards the only cess of any importance which is brought into the general accounts is the Public Works cess in Bengal and the districts of Eastern Bengal. The only other large item included in the total is the amount which the Government of the United Provinces appropriates from the local rates for the payment of rural Police in Agra. With a few petty exceptions, namely, the cess levied in Indore at one rupee per chest of Malwa Opium in transit to Bombay and the assessment on Wards' Estates for establishment charges in Eastern Bengal and Assam, Bengal, the United Provinces, and the Panjab, all the other rates and cesses named below which formerly appeared under this head are now credited to local funds, having been excluded from the general estimates and accounts of the Empire. The total receipts are now less than one per cent of the total Indian revenue.

The District Local Fund cesses on land were imposed in most provinces in 1870 and 1871. They are in most instances collected jointly with the land revenue and rise or fall with it.

Provincial cesses for expenditure on roads, schools, etc., are mostly levied in Bengal and Eastern Bengal and Assam and the United Provinces of Agra and Oudh.

The so-called famine cesses levied in the United Provinces, the Panjab, and the Central Provinces were remitted during 1905-06, and the remissions were partly compensated for by enhanced receipts in Bengal and Eastern Bengal and Assam.

During 1906-07 the *patwari* cess in the United Provinces, the Panjab, Ajmer, the Central Provinces, and the Sambalpur district of Bengal was repealed, and the *ryotwari* village service cess in Madras, the village service cess in Coorg, and the zamindari dâk cess in Bengal and Eastern Bengal were abolished.

In 1907-08 the proprietary estates village service cess was extended to Madras.

The expenditure in 1909-10 on account of establishment and other charges was about ₹74,000 and was incurred in Bengal and Eastern Bengal and Assam.

PROVINCIAL RATES

No. 1

STATEMENT shewing the REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE in each official year 1905-06 to 1909-10

		District Local Fund cesses‡	Provincial cesses on lands for expenditure on roads, schools, canals, railways, etc.	District Post cesses	Cess for village services and patwaris	Other cesses	Total revenue	Expenditure, establishment and other charges
India, General *	1905-06	10,566	..	..	41,703	37,405	89,674	..
	1906-07	24,995	..	..	..	36,727	61,722	..
	1907-08	22,025	..	..	..	40,048	62,073	..
	1908-09	..	31,652	..	..	21,042	52,694	..
	1909-10	..	16,128	..	..	11,673	27,801	..
Central Provinces and Berar	1905-06	8,78,978	5,815	46,738	8,16,200	..	17,47,731	..
	1906-07	9,39,804	..	..	2,99,175	..	12,38,979	..
	1907-08	8,93,270	..	..	3,13,901	..	12,07,171	..
	1908-09	..	..	..	..	..	..	..
	1909-10	..	..	..	..	..	..	..
Burma	1905-06	18,30,513	..	..	..	..	18,30,513	74,019
	1906-07	19,07,927	..	..	..	..	19,07,927	74,654
	1907-08	21,33,989	..	..	..	..	21,33,989	91,889
	1908-09	..	..	..	..	..	..	..
	1909-10	..	..	..	..	..	..	..
Eastern Bengal and Assam	1905-06†	14,91,724	8,05,717	55,010	..	24,412	23,76,863	59,306
	1906-07	22,99,403	15,61,194	..	..	50,829	39,11,426	98,050
	1907-08	23,53,135	16,37,321	..	..	61,770	40,52,226	1,14,413
	1908-09	..	16,05,632	..	..	60,664	16,66,296	24,332
	1909-10	..	16,07,095	..	..	52,972	16,60,067	31,796
Bengal	1905-06†	42,92,407	42,93,216	3,08,393	8,547	1,42,086	90,44,649	3,76,910
	1906-07	34,95,897	34,91,470	..	..	1,26,776	71,14,143	2,63,056
	1907-08	36,40,658	36,18,453	..	..	1,59,985	74,19,096	2,34,393
	1908-09	..	36,60,066	..	..	1,50,820	38,10,886	41,429
	1909-10	..	38,05,619	..	..	1,71,306	39,76,925	42,379
United Provinces of Agra and Oudh	1905-06	57,87,570	..	..	25,38,378	12,01,565	95,27,513	..
	1906-07	57,46,391	..	..	..	11,37,980	68,84,371	..
	1907-08	57,35,237	..	..	..	10,63,800	67,99,037	..
	1908-09	..	22,21,809	..	..	2,06,031	24,27,840	..
	1909-10	..	22,20,622	..	..	1,67,563	23,88,185	..
Panjab	1905-06	22,97,161	5,74,214	..	14,02,625	16,158	42,90,158	..
	1906-07	26,08,834	15,651	..	61,146	17,632	27,03,263	..
	1907-08	25,04,269	3,373	..	21,312	16,103	25,45,057	..
	1908-09	..	3,565	..	7,986	25,580	37,131	..
	1909-10	..	1,803	..	12,584	18,769	33,156	..
North-West Frontier Province	1905-06	1,71,128	3,022	7,705	1,41,567	2,489	3,25,911	..
	1906-07	1,96,592	20	..	7,454	17,592	2,21,658	142
	1907-08	2,17,999	82	..	586	1,714	2,20,381	..
	1908-09	..	..	..	..	9,074	9,074	..
	1909-10	..	..	..	..	2,214	2,214	..
Madras	1905-06	69,32,200	..	..	26,23,464	31,095	95,86,759	..
	1906-07	68,16,819	..	..	1,06,036	31,796	69,54,651	..
	1907-08	70,80,953	..	..	3,21,964	34,162	74,37,079	..
	1908-09	..	..	..	..	..	..	..
	1909-10	..	..	..	..	..	..	..
Bombay	1905-06	26,43,565	..	..	5,07,420	..	31,50,985	47,633
	1906-07	32,10,512	..	..	..	..	32,10,512	46,792
	1907-08	31,14,051	..	..	..	..	31,14,051	49,433
	1908-09	..	..	..	..	..	..	..
	1909-10	..	..	..	..	..	..	..
TOTAL	1905-06	2,63,35,812	56,81,984	4,17,846	80,79,904	14,55,210	4,19,70,756	5,58,168
	1906-07	2,72,47,174	50,68,335	..	4,73,811	14,19,332	3,42,08,652	4,82,694
	1907-08	2,76,95,586	52,59,229	..	6,57,763	13,77,582	3,49,90,160	4,90,127
	1908-09	..	75,22,724	..	7,986	4,73,211	80,03,921	65,761
	1909-10	..	76,51,267	..	12,584	4,24,497	80,88,348	74,175

* Includes Ajmer-Merwara, Coorg, and the Central India Agency

† Variations in the figures are due to the territorial changes in 1905

‡ The amount credited to this head has been excluded from the general finance with effect from 1908-09. The total receipts under this head amounted to R2,37,33,578 in 1908-09 and R2,45,86,292 in 1909-10

The first two tables of the series state the amount of duty collected each year, and the others state the rate of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year. For the rates for earlier years, the *first* issue may be referred to.

Import duties.—From 1859 to 1864 the general rate of import duty was 10 per cent, this heavy rate having been imposed as one of the means of redressing the financial position which had been seriously affected by the mutiny of 1857. The rate was found to be so high as to operate in restriction of consumption, and in 1864 it was reduced to 7½ per cent. That rate was allowed to remain until 1875 when it was reduced to 5 per cent. In 1882 the import duties were repealed, the only articles left on the tariff schedule being liquors, arms, opium (the latter giving a nominal revenue, as the duty is meant to be prohibitory), and salt. The last-named article appears at the foot of the first table, but the collections are not included in the total of the Customs revenue, as the entire revenue from imported and Indian salt is credited in the public accounts to a separate head (Salt) and is dealt with in another section of this part.

Between 1882 and 1894 the following changes were made in the tariff: the duty on liquors was increased in 1887 and again in 1890, and the duty on salt was increased in 1888; a duty was imposed on petroleum in 1888, and on dry and wet salt-fish imported into Burma from any place beyond the limits of British India in 1893.

In March 1894 the tariff was re-established much as it had stood in 1875: imports generally were subjected to duty at the rate of 5 per cent, but the duty on most classes of iron and steel was fixed at 1 per cent, and a few articles remained exempt from duty, the most important being food-grains, machinery, railway material, coal, and cotton yarn and manufactured goods.

In December 1894 cotton yarn of a certain fineness and cotton manufactures containing such yarn were made dutiable at the general rate of import duty (5 per cent), but a further change was made in February 1896, when cotton yarn and cotton sewing thread were exempted from duty, and the rate of duty on all other cotton goods irrespective of fineness was reduced to 3½ per cent. The imposition of a duty on imported cotton goods was accompanied by the imposition of an equivalent excise duty on cotton goods woven in the Indian mills.

In 1896 the exemption of machinery was restricted to machinery required for certain specified industries, and from time to time additions were made to the list of industries. In 1899 the restriction was removed and all machinery was exempted without reference to the industry for which it was required. In the same year sugar imported from countries which grant bounties on export was charged with an additional duty equivalent to the bounties, and in June 1902 an amendment of the Tariff Act, VIII of 1902, authorised special duties being imposed on sugar produced in countries where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on the home product exceeds 6 fr. per 100 kilos for refined sugar and 5 fr. 50 centimes for other sugar, the duty being limited to half such excess. Such special duties were imposed from time to time by notifications on sugar produced in Austria-Hungary, Germany, France, Denmark, the Argentine Republic, and Russia. Section 8-B of the Act, in pursuance of which these special duties were imposed, expired on the 31st August 1903, but an amending Act, passed on the 28th August 1903, authorised the continuance, until the 31st March 1904, of the duties which had been imposed under that section. By a further Act passed on the 25th March 1904, the same section was revived and continued in force with effect from the 1st April 1904. The additional and special duties were, however, remitted by notification in respect of sugar produced after the 31st August 1903 in countries which were parties to the Brussels Sugar Convention of 1902. These countries are Belgium, Germany, France, the Netherlands, Austria-Hungary, and Italy. The duties have also been remitted in respect of sugar produced in Russia with effect from 1st September 1908. The countervailing duty on Chilian sugar was remitted in November 1909. Special duties are, however, still chargeable on sugar imported from Denmark and the Argentine Republic.

By Act I of 1906 the rates of import duty on ordinary spirits were raised from R6 to R7 per imperial gallon, on liqueurs from R6 to R10, and on perfumed spirits from R8 to R11.

By Act II of 1908 the rate of duty on ale, beer, porter, cider, and other fermented liquors was raised from one anna to two annas per imperial gallon.

By Act VIII of 1910 the duty on all sorts of liquors and on petroleum was raised, unmanufactured tobacco was made dutiable, specific rates were imposed on silver and on both manufactured and unmanufactured tobacco, and alkaloids of opium were made subject to the same duty as opium.

Export duties.—The general rate of export duty from 1859 to 1867 was 3 per cent. Many articles were subject to taxation in 1859, but the list was gradually reduced until, in 1867, it consisted of cotton manufactures, indigo, rice, wheat, and other grains, tanned and dressed hides and skins, lac, oils, seeds, spices, and shawls. The list was then further gradually reduced, until finally rice alone remained in 1882, this being the only dutiable export at present, besides rice-flour, which has been subject to duty since August 1893.

A customs duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has also been levied, from the 1st April 1903, on all tea produced in India and exported from any customs port to any other

CUSTOMS REVENUE—*continued*

beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess have been :

	R
1903-04	2,86,915
1904-05	3,04,317
1905-06	3,20,353
1906-07	3,17,554
1907-08	3,02,833
1908-09	3,17,058
1909-10	3,33,706

Customs revenue.—The revenue from the import and export duties in the three quinquennial periods ending 1896-97, 1901-02, and 1906-07, and in the years 1907-08, 1908-09, and 1909-10 is stated below (in rupees). The great expansion of the export duties in the three years 1902-03 to 1904-05 was due to the large rice crops in Burma, of which an unusually large proportion was exported to foreign countries as a result of good harvests in India and consequent smaller demand for Burmese rice.

	Total		Annual average	
	Imports	Exports	Imports	Exports
Five years ending 1896-97	12,28,57,663	3,98,69,436	2,45,71,533	79,73,887
„ „ „ 1901-02	19,56,96,130	4,36,16,691	3,91,39,226	87,23,338
„ „ „ 1906-07	23,87,14,408	5,98,66,824	4,77,42,882	1,19,73,365
In the year 1907-08	....	....	6,03,39,110	1,02,33,679
„ 1908-09	....	....	5,98,08,418	81,80,561
„ 1909-10	....	....	5,89,59,995	1,04,63,696

The amounts of import and export duties shewn in these tables differ slightly from those in the Finance and Revenue Accounts, on account of final adjustment, difference of classification, and rounding of fractions of a rupee.

CUSTOMS REVENUE

No. 1

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, in each official year from 1907-08 to 1909-10

ARTICLES	*Average 5 years, ending* 1891-92	*Average 5 years, ending* 1896-97	*Average 5 years, ending* 1901-02	*Average 5 years, ending* 1906-07	1907-08	1908-09	1909-10
Apparel, including haberdashery and millinery	..	7,39,998	6,92,996	9,45,119	11,16,164	10,49,384	10,19,731
Arms, ammunition, and military stores	2,64,208	3,37,954	3,30,930	3,95,892	5,55,085	5,21,749	4,82,063
Chemical products and preparations	..	2,52,844	2,93,360	3,58,332	4,69,420	4,41,225	4,50,887
Cotton manufactures:							
Twist and yarn	..	7,57,286	..	..	..	..	..
Piece goods—							
grey (unbleached)	..	43,17,238	47,83,410	56,88,045	66,97,608	52,20,078	60,02,440
white (bleached)	..	16,64,484	20,60,200	24,62,377	40,77,896	27,12,401	26,73,950
coloured, printed, or dyed	..	16,20,607	20,09,514	29,84,737	38,04,353	33,13,966	30,93,416
Other goods	..	1,78,319	2,24,495	4,38,518	6,09,082	5,65,921	6,15,736
Total of cotton manufactures	..	82,85,506	90,77,619	1,15,73,677	1,51,88,939	1,18,12,366	1,23,85,542
Drugs, medicines, and narcotic	3,040	2,10,510	4,06,775	5,74,556	8,09,045	7,09,365	9,50,601
Dyeing and tanning materials	..	3,54,075	3,91,427	4,60,763	5,70,253	5,43,032	5,76,938
Glass and glassware	..	3,46,844	3,67,357	(a)	(a)	(a)	(a)
Hardware and cutlery	..	7,51,948	8,30,302	12,44,235	17,93,308	16,40,351	15,59,109
Liquors—							
Ale, beer, and porter	1,63,613	1,80,141	2,02,150	2,79,976	3,84,069	5,25,772	5,43,507
Cider and other fermented liquors	1,777	1,716	1,247	570	848	1,756	2,002
Spirit, including liqueurs—							
From foreign ports	50,82,268	56,71,614	63,52,710	77,92,713	92,65,852	95,26,857	95,57,087
„ Indian ports	16,035	11,105	6,741	1,120	1	24	..
Wines	4,37,962	4,13,540	3,66,302	3,85,016	3,99,539	3,96,698	4,12,197
Total of liquors	56,51,655	62,78,116	69,29,150	84,59,395	1,00,50,309	1,04,51,107	1,05,14,793
Metals—							
Copper	..	3,98,242	2,30,145	4,42,953	5,34,713	6,21,187	6,04,221
Iron and steel	..	3,56,055	4,22,428	7,00,624	10,46,999	10,32,494	10,16,961
Silver	..	34,37,677	28,07,498	38,18,617	51,70,203	63,64,131	53,46,980
Tin	..	1,60,315	96,084	1,60,269	2,58,859	2,49,647	2,34,448
Other metals	..	5,31,022	5,01,812	7,47,012	9,30,034	11,61,451	11,68,594
Total of metals	..	48,83,311	40,57,967	58,69,475	79,40,808	94,28,910	83,71,204
Oil—							
Petroleum	12,66,585	31,93,012	49,12,522	43,61,962	44,63,468	53,25,734	46,87,884
Paints and colours	..	1,88,458	2,09,750	2,83,932	3,70,649	3,62,846	3,51,453
Paper	..	2,25,341	2,52,075	3,66,805	5,60,147	5,30,882	5,75,312
Provisions	..	4,97,986	5,25,730	6,50,578	8,58,109	9,57,766	9,45,206
Salted fish, wet or dry	..	1,04,058	1,48,794	1,29,643	1,36,220	1,37,184	1,23,721
Silk, raw and manufactured	..	12,65,431	10,81,093	12,51,615	15,53,361	16,88,623	16,57,722
Spices	..	3,50,803	4,46,755	5,15,930	8,00,313	7,97,782	6,75,229
Stationery	..	1,44,430	1,34,380	1,75,651	1,94,834	1,92,705	2,09,461
Sugar	..	15,19,737	39,37,259	38,69,754	44,76,082	51,56,846	56,77,251
Wood and timber	..	1,23,545	1,21,506	3,34,865	4,27,052	3,85,719	3,87,946
Woollen goods	..	7,84,141	8,53,674	11,12,237	13,89,239	14,69,588	10,22,671
Articles (not specified) imported by post	1,395	87,316	1,79,421	3,31,080	4,18,722	4,99,370	5,92,531
All other article	..	24,40,924	29,58,409	44,77,386	61,97,583	57,05,932	57,32,740
GRAND TOTAL	71,86,883	2,45,71,533	3,91,39,251	4,77,42,882	6,03,39,110	5,98,08,418	5,89,59,995
Salt—							
Imported from—							
Foreign ports	2,28,02,951	2,51,77,328	2,47,83,236	2,13,95,370	1,30,47,482	1,36,49,886	1,41,46,336
Indian ports	03,09,936	3,83,414	13,65,963	7,75,796	25,262	18,281	20,742
Total	2,31,12,887	2,55,60,742	2,61,49,199	2,21,71,166	1,30,72,744	1,36,68,167	1,41,67,078

NOTE.—In the Financial Accounts the duty collected on Salt is entered under "Salt," not under "Customs." In this volume it is included in the table of the Indian salt revenue

The figures in tables Nos. 1 and 2 represent the total for each year of the revenue credited month by month in the Customs Houses. They differ slightly from those given in the Finance and Revenue Accounts which shew the result of final adjustments

(a) Included in "All other articles"

No. 2

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, in each official year from 1887-88 to 1909-10

	Rice in the husk	Rice not in the husk	Rice-flour	Total
1887-88	1,11,640	74,53,345	..	75,64,985
1888-89	1,02,181	60,24,545	..	61,26,726
1889-90	91,359	70,91,462	..	71,82,821
1890-91	1,38,686	90,71,709	..	92,10,395
1891-92	1,22,670	86,69,465	..	87,92,135
Average of five years	1,13,307	76,62,105	..	77,75,412
1892-93	1,52,136	72,59,809	..	74,11,945
1893-94	1,79,051	64,24,676	1,041	66,04,768
1894-95	1,67,030	88,66,559	1,292	90,34,881
1895-96	1,51,786	91,39,867	589	92,92,242
1896-97	1,36,415	73,88,338	847	75,25,600
Average of five years	1,57,283	78,15,850	942	79,73,887
1897-98	1,38,028	70,98,495	784	72,37,307
1898-99	1,34,422	99,31,212	874	1,00,66,508
1899-1900	1,21,828	86,12,875	783	87,35,486
1900-01	86,162	84,02,179	1,092	84,89,433
1901-02	90,406	89,96,737	814	90,87,957
Average of five years	1,14,169	86,08,300	869	87,23,338
1902-03	1,39,152	1,24,64,952	2,520	1,26,06,624
1903-04	1,79,622	1,18,50,335	1,406	1,20,31,363
1904-05	2,43,551	1,29,40,907	1,203	1,31,85,661
1905-06	2,58,966	1,12,50,535	1,756	1,15,11,257
1906-07	2,10,709	1,03,19,582	1,628	1,05,31,919
Average of five years	2,06,400	1,17,65,262	1,703	1,19,73,365
1907-08	1,68,882	1,00,63,693	1,104	1,02,33,679
1908-09	1,57,219	80,22,019	1,323	81,80,561
1909-10	2,73,760	1,01,87,995	1,941	1,04,63,696

CUSTOMS REVENUE

No. 3

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1910

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 16TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	—	—	—	—	—	—	5 per cent	5 per cent	—
ANIMALS, living	Free	—	—	—	—	Free	Free	Free	—
APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see cotton), and boots and shoes (for which see leather); also excluding uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
ARMS, AMMUNITION, AND MILITARY STORES (*a*)—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	—
Firearms and parts thereof—									
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0	—
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	—
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	—
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—
5. Springs used for firearms, including gas and air guns and rifles, for each	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	—
6. Gun-stocks, sights, blocks, and rollers, (*c*) for each	5 0	5 0	5 0	5 0	5 0 (*d*)	5 0	5 0	5 0	—
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	—
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 0	2 8	2 8	—
Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.									
Exception II.—The following are also free, namely:									
(*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform;									
(*b*) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;									
(*c*) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;									
(*d*) Swords forming part of the equipment of native commissioned officers of His Majesty's Army;									
(*e*) Swords for presentation as army or volunteer prizes;									
(*f*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;									
(*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.									

(*a*) The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within three years imported into any Customs port of British India	
Bows and arrows	
Bullets, bird-shot, gun-wads, and wire cartridges (*b*)	
Bullet-moulds	
Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps for the instruction of their men	Notification No. 1864, dated 12th April 1889
Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption	
Swords imported for presentation as army or volunteer prizes	
A sword, a revolver, or a pair of pistols when accompanying an officer of His Majesty's Regular Forces or a commissioned officer of a volunteer corps or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment	Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891
Dynamite, tonite, and detonators (*c*)	Notification No. 2139, dated 30th April 1889
Swords imported as part of the equipment of Native commissioned officers of His Majesty's Army	Notification No. 302, dated 2nd December 1890
Swords and revolvers imported into British India, which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police Force under his charge	Notification No. 3521, dated 19th August 1891
Arms, ammunition, and military stores imported with the sanction of the Government of India for Imperial Service Troops of Native States	Notification No. 3028, dated 21st July 1892

(*b*) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894.

(*c*) Dynamite, tonite, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives" under Chemical Products and Preparations.

(*d*) These rates were fixed by the Indian Arms Act, XI of 1878.

(*e*) The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3838, dated 26th June 1903:

Aim reflectors	Reflectors	Sliding bars for sights
Barrel cleaners or pulls-through	Recoil pads or heel pads	Turn screws
,, coolers	Sight covers	Ventometers or wind gauge
Brushes, jags, mops	Sights for guns or rifles	Veniers of sight-elevators
Cleaning rods		

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1910—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
ARMS, AMMUNITION, AND MILITARY STORES—*continued*									
Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.									
Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.									
11 Gunpowder, all sorts 12 All other sorts of arms, ammunition, and military stores	10 per cent	—	—	—	—	10 per cent	10 per cent	10 per cent	—
ART, WORKS OF, except (*i*) statuary and pictures intended to be put up for the public benefit in a public place, which are free, and (*ii*) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not (*a*)	Free	—	—	—	—	—	5 per cent	5 per cent	—
BAMBOOS, common, grass, hay, rushes, straw, and leaves	—	—	—	—	—	Free	Free	Free	—
BEADS, of all materials except glass and brass	—	—	—	—	—	—	5 per cent	5 per cent	—
BELTING of cotton, leather, or other material, for driving machinery	—	—	—	—	—	Free (*b*)	Free	Free	—
BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	—	—	—	—	—	,,	,,	—
BRISTLES AND FIBRE for brushes and brooms	—	—	—	—	—	—	,,	,,	—
BRUSHES AND BROOMS, all sorts	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
BUILDING AND ENGINEERING MATERIALS, namely, asphalt bricks and tiles, cement of all kinds fireclay, earthenware piping, lime, and other kinds not otherwise described	Free	—	—	—	—	,,	,,	,,	—
CABINET-WARE AND FURNITURE	,,	—	—	—	—	,,	,,	,,	—
CANDLES of all sorts	,,	—	—	—	—	,,	,,	,,	—
CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK	,,	—	—	—	—	,,	,,	,,	—
CARRIAGES AND CARTS, including motor cars (*c*), bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (*d*)	,,	—	—	—	—	,,	,,	,,	—
CHEMICAL PRODUCTS AND PREPARATIONS (*e*), including explosives, namely, blasting gelatine, dynamite (*f*), roburite, tonite, detonators (*g*), blasting fuse, and all other descriptions, including saltpetre, borax (*h*), grape sugar, and glucose (*i*)	,,	—	—	—	—	,,	,,	,,	—
CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware china, and porcelain (for which see earthenware)	,,	—	—	—	—	,,	,,	,,	—
CLOCKS, WATCHES, and other time-keepers, and parts thereof	,,	—	—	—	—	,,	,,	,,	—
COAL, COKE, AND PATENT FUEL	,,	—	—	—	—	—	Free	Free	—
COFFEE	,,	—	—	—	—	5 per cent	5 per cent	5 per cent	—
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	,,	—	—	—	—	,,	,,	,,	—
CORAL, real	,,	—	—	—	—	,,	,,	,,	—
CORDAGE, ROPE, and TWINE made of any vegetable fibre	,,	—	—	—	—	,,	,,	,,	—
Coir, cables, tarred	,,	—	—	—	—	,,	,,	,,	—
,, rope	,,	—	—	—	—	,,	,,	,,	—
CORK, AND ARTICLES MADE OF CORK	,,	—	—	—	—	,,	,,	,,	—
COTTON, AND ARTICLES MADE OF COTTON—									
,, raw	,,	—	—	—	—	—	Free	Free	—
,, twist and yarn (*j*)	,,	—	—	—	—	—	5 per cent	,,	—
,, sewing and darning (*k*) thread	,,	—	—	—	—	—	,,		
,, piece goods, grey, white, and coloured, hosiery, crochet cotton thread, (*k*) and all other manufactured cotton goods not otherwise described	,,	—	—	—	—	—	,,	3½ per cent	—

(*a*) Freed by Notification No. 3911, dated 3rd July 1903
(*b*) Belting of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November 1894
(*c*) Notification No. 6464, dated 24th December 1900
(*d*) Notification No. 7885, dated 23rd December 1903
(*e*) Nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, and kainit salts, freed by Notification No. 3133, dated 15th July 1898. Basic slag free by Notification No. 3918, dated 22nd August 1899
Duty on green copperas reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(*f*) Dynamite and tonite were classed under "Chemical products and preparations" (No. 97, dated 25th March 1880, and No. 39, dated 25th January 1881), until, by Notification No 2139, dated 30th April 1889, they were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(*g*) By Notification No. 2139, dated 30th April 1889, detonators were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(*h*) Notification No. 5896, dated 29th December 1899
(*i*) Notification No. 8129, dated 23rd December 1904
(*j*) Duty on dyed or coloured cotton twist and yarn of No. 20 and lower counts reduced to one-half per cent by Notification No. 2500, dated 25th May 1895
(*k*) Notification No. 10889-37, dated 20th December 1907

CUSTOMS REVENUE

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1910—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (*a*) and quinine and other alkaloids of chinchona, which are free; also excluding tobacco(*i*) and opium for which see below—	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
TOBACCO—									R a.
Unmanufactured	—	—	—	—	—	,,	Free	Free	1 8 per pound
Cigars	—	—	—	—	—	—	—	—	2 8 ,, ,,
Cigarettes weighing less than 3 lbs. per thousand	—	—	—	—	—	—	—	—	5 0 per thousand
Cigarettes weighing 3 lbs. or more per thousand	—	—	—	—	—	—	—	—	2 0 per pound
Manufactured, other sorts	—	—	—	—	—	—	—	—	1 10 ,, ,,
DYEING AND TANNING MATERIALS	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free	—
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	,,	,,	—
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	,,	,,	—
FIREWORKS, all sorts, including fulminating-powder	—	—	—	—	—	,,	,,	,,	—
FLAX, AND ARTICLES MADE OF FLAX, including linen thread	Free	—	—	—	—	,,	,,	,,	—
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	,,	,,	,,	—
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	,,	,,	—
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	,,	,,	—
GRAIN AND PULSE, including broken grain and pulse, but not including flour	,,	—	—	—	—	—	Free	Free	—
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (*b*)	,,	—	—	—	—	5 per cent	5 per cent	5 per cent	—
HARDWARE AND CUTLERY, including ironmongery and platedware, and also including machines, tools, and implements to be worked by manual or animal labour, but excluding water lifts, sugar-mills, oil-presses, and parts thereof, which are free (*c*) (*d*) (*e*) (*f*)	,,	—	—	—	—	,,	,,	,,	—
HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine)	,,	—	—	—	—	,,	,,	,,	—
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	,,	—	—	—	—	,,	,,	,,	—
HORN	,,	—	—	—	—	—	Free	Free	—
,, articles made of, not otherwise described	,,	—	—	—	—	—	5 per cent	5 per cent	—
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—									
Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (*g*), (*h*)	,,	—	—	—	—	5 per cent	,,	,,	—

* (*a*) Freed by Notification No. 1959 S. R., dated 1st May 1899

(*b*) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1896

(*c*) The mill stores enumerated below were freed by Notification No. 766, dated 14th February 1896:

Bobbins (warping)	Healds	Pickers (buffalo and others)	Reed pliers	Strappings
Forks for looms	Laces	Picking bands	Reeds	Weft forks
Heald cords	Lags for dobbies	,, levers	Shuttles (for power looms)	
,, knitting needles	Needles for dobbies	,, sticks (over and under)	Springs for looms	

(*d*) The following agricultural implements freed by Notification No. 7119, dated 24th November 1903:

Chaff cutters	Hay tedders	Ploughs	Seed crushers
Clod rushers	Harrows	Rakes	,, drills
Cultivators	Horse and bullock gears	Root cutters	Threshers
Elevators	Mowing and reaping machines	Scarifiers	Winnowers

(*e*) Boxbacks and dwells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner exclusively for use in his mill freed (letter No. 2332, dated 2nd May 1903)

(*f*) The following dairy appliances, namely—Cream separators, milk sterilizing or pasteurising plant, milk aërating and cooling apparatus, churns, butter dryers, and butter workers exempted by Notification No. 5702, dated 7th September 1904

(*g*) Instruments, apparatus, and appliances, when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling freed by Notification No. 5896, dated 29th December 1899

(*h*) All band instruments (other than stringed instruments) imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion for the *bond fide* exclusive use of the regimental band or the band, attached to the Military Police Battalion, as the case may be, and the following accessories thereto freed by Notification Nos. 3983-24 and 9624-24, dated, respectively, the 23rd April 1908 and the 20th October 1908

Bags for bagpipes	Drum sticks	Ribbons for bagpipes
Cardholders	,, flesh hoops	Ropes for drums
Carriages (brown or black)	Finger tops	Shanks and slides for brass instruments
Cases for reeds and mouthpieces	Green broadcloth for drums	Silver buckles for drums
Cases (leather or wooden)	,, silk ribbon ,,	Silver buttons for drums
Chanters, pipe, and practice	Key pads for reed instruments	Springs
Cleaners for brass and reed instruments	Ligatures ,, ,,	Snares
Cord for bagpipes	Monthpieces and caps therefor	Taps for brass instruments
Crooks	Mutes for brass instruments	Valve corks
Drones for bagpipes	Pipe tassels for bagpipes	Valve tops and needles
Drum heads	Reeds	

was transferred to Schedule III by Act VIII of 1910

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1910—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT I OF 26TH JANUARY 1906	ACT II OF 3RD JANUARY 1908	ACT VIII OF 4TH MARCH 1910
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver, but excluding precious stones and pearls, unset, which are free	"	—	—	—	—	"	"	"	—	—	—
JUTE, raw	"	—	—	—	—	Free	Free	Free	—	—	—
articles made of, except second hand or used gunny bags (*a*) which are free	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
LAC, all sorts, and articles made of lac	"	—	—	—	—	"	"	"	—	—	—
LEATHER, and articles made of leather, including boots and shoes, harness and saddlery (*b*), but excluding belting for driving machinery	—	—	—	—	—	"	"	"	—	—	—
Liquors (*c*)—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R
Ale, beer, and porter, cider, and other fermented liquors — Per Impl. Gal. or 6 qt. bottles	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	—	0 2	0 3
Liqueurs	4 0	5 0	5 0	6 0	6 0	6 0	6 0	6 0	10 0	—	—
Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirit — Imperial gallon or 6 quart bottles	—	—	—	—	—	—	—	—	—	—	13 0
Spirit (*d*) intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	—	5 per cent
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	"	"	"	"	"	"	"	"	"	—	—
Spirit when so used in a proportion of twenty per cent and upwards — Per Impl. Gal. or 6 qt. bottles	R a. 4 0	R a. 5 0(*e*)	R a. 5 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 7 0(*e*)	—	—
Spirit used in drugs, medicines or chemicals — Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	—	R a. 7 13 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Spirit, perfumed, in wood or in bottles — Impl. Gal. or 6 qt. bottles	4 0	7 8	7 8	8 0	8 0	8 0	8 0	8 0	11 0	—	—
Spirit, other sorts	4 0	5 0(*e*)	5 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	7 0(*e*)	—	—
Spirit, other sorts — Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	—	R a. 9 6 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Wines— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit — Per Impl. Gal. or 6 qt. bottles	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—	R a. 3 12
All other sorts of wines not containing more than 42 per cent of proof spirit — " "	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—	1 8
NOTE.—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as "Spirit, other sorts"	—	—	—	—	—	—	—	—	—	—	—

(*a*) Freed by Notification No. 3443, dated 24th July 1895

(*b*) Saddlery of a military pattern imported by an officer of His Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January 1898

(*c*) Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7)

(*d*) The limitation as to the use of such spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5828, dated 13th December 1896. See also Act III of 1896

(*e*) On London proof, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof

CUSTOMS REVENUE

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1910—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI of 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts	Free	—	—	—	—	Free	Free	Free	—
MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts including belting of all materials for driving machinery which are intended for it									
Here the industries for which the machinery was required were enumerated, but the restriction of exemption to certain industries was removed in 1899, and the list of industries is therefore omitted.									
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	5 per cent	5 per cent (*a*)	—
MANURES of all kinds, including animal bones	—	—	—	—	—	—	Free	Free	—
MARINE AND NAVAL STORES, not otherwise described	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
MATCHES	Free	—	—	—	—	,,	,,	,,	—
MATS AND MATTING, except coir-matting	,,	—	—	—	—	,,	,,	,,	—
METALS, unwrought and wrought, and articles made of metals—									
Copper current coin of the Government of India	—	—	—	—	—	Free	Free (*b*)	Free	—
Gold bullion and coin	—	—	—	—	—	,,	,,	,,	—
Gold leaf	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
Iron, anchors and cables	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—
,, angle, T, and channel	,,	—	—	—	—	,,	,,	,,	—
,, bar, plate, and sheet	,,	—	—	—	—	,,	,,	,,	—
,, beams, joists, pillars, girders, bridgework, and other descriptions of iron imported exclusively for building purposes	,,	—	—	—	—	,,	,,	,,	—
,, flat, square, and bolt	,,	—	—	—	—	,,	,,	,,	—
,, hoop	,,	—	—	—	—	,,	,,	,,	—
,, nails and nail-rod	,,	—	—	—	—	,,	,,	,,	—
,, nuts and bolts, rivets and washers	,,	—	—	—	—	,,	,,	,,	—
,, old	,,	—	—	—	—	,,	,,	,,	—
,, pig	,,	—	—	—	—	,,	,,	,,	—
,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	,,	—	—	—	—	,,	,,	,,	—
,, rails, chairs, sleepers (*c*) and bearing (*h*), fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	,,	,,	,,	—
,, rice bowls	Free	—	—	—	—	,,	,,	,,	—
,, rod, round	,,	—	—	—	—	,,	,,	,,	—
,, sheets and ridging	—	—	—	—	—	,,	,,	,,	—
,, wire, including fencing-wire and wire-rope, but excluding wire-netting	—	—	—	—	—	,,	,,	,,	—
,, all other sorts, including wire-netting	—	—	—	—	—	,,	5 per cent	5 per cent (*e*)	—
Lead sheets for tea-chests	—	—	—	—	—	Free	Free	Free	—
Shot, bird (*d*)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
Silver bullion and coin	—	—	—	—	—	,,	,,	,,	4 annas per ounce
,, current coin of the Government of India	—	—	—	—	—	Free	Free	Free	—
Steel, angle, channel, and spring	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—
,, bar and blooms	—	—	—	—	—	,,	,,	,,	—
,, basic, all sorts	—	—	—	—	—	,,	,,	,,	—
,, beams, joists, pillars, girders, bridge-work, and other descriptions of steel imported exclusively for building purposes	Free	—	—	—	—	,,	,,	,,	—
,, blistered and cast	—	—	—	—	—	,,	,,	,,	—
,, hoops, including galvanised (*f*)	Free	—	—	—	—	,,	,,	,,	—
,, nails, nuts, bolts, and nail-rods	—	—	—	—	—	,,	,,	,,	—
,, old									
,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like (*g*)	—	—	—	—	—	,,	,,	,,	—
,, plates and sheets									

(*a*) Freed by Notification No. 3192, dated 12th July 1899
(*b*) By Notification No. 3276, dated 10th July 1895
(*c*) Notification No. 1844, dated 23rd April 1897
(*d*) Bird-shot was free until the 10th March 1894
(*e*) Rate of duty on iron tie-bars reduced to 1 per cent by Notification No. 2919, dated 27th June 1899
(*f*) Notification No. 1947, dated 28th April 1899
(*g*) Notification No. 2351, dated 22nd May 1899
(*h*) Notification No. 9388, dated 17th December 1909

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1910—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
METALS, unwrought and wrought, and articles made of metals—*concluded*									
Steel, rails, sleepers (*a*), chairs, fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—
„ rivets and washers	Free	—	—	—	—	„	„	„	—
„ T-bars	—	—	—	—	—	„	„	„	—
„ wire, excluding wire-netting	—	—	—	—	—	„	„	„	—
„ wire-rope	—	—	—	—	—	„	„	„	—
„ all other sorts, including wire-netting	—	—	—	—	—	„	5 per cent	5 per cent (*b*)	—
All other sorts of metals	—	—	—	—	—	5 per cent	„	„	—
MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	„	„	—
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	„	„	—
OIL—									
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist shale, peat, or any other bituminous substance, or from any products of petroleum per Imperial gallon	—	—	*R a. p.* 0 0 6	*R a. p.* 0 0 6	*R a. p.* 0 0 6	*R a.* 0 1	*R a.* 0 1	*R a.* 0 1	*R a. p.* 0 1 6
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent	—
Petroleum which has its flashing point at or above 150 degrees Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use as fuel (*c*) or for use exclusively for some sanitary or hygienic purpose (*c*)	—	—	—	—	—	—	—	„	—
All other sorts of oil, animal or vegetable (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	„	—
OILCAKE, also bran, fodder, and cattle-food of all kinds	—	—	—	—	—	—	Free	Free	—
OIL-CLOTH AND FLOOR-CLOTH, including linerusta, linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
OPIUM (*d*) not covered by a Government pass (per ser of 80 tolas)	*R a.* 24 0	*R a.* 24 0	*R a.* 24 0	*R a.* 24 0	*R a.* 24 0	*R a.* 24 0	*R a.* 24 0	*R a.* 24 0	—
OPIUM (*b*) and its alkaloids per ser of 80 tolas)	—	—	—	—	—	—	—	—	*R a. p.* 24 0 0
PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood and metals	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
PAPER, PASTEBOARD MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms, and accounts and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*f*) which are free	Free	—	—	—	—	„	„	„	—
Articles made of paper and papier-mâché	„	—	—	—	—	—	„	„	—
PERFUMERY, except perfumed spirit, for which see under Liquors	„	—	—	—	—	5 per cent	„	„	—
PIECE GOODS not otherwise described, except cotton piece goods	„	—	—	—	—	„	*See* "Textile fabrics not otherwise described"	*See* "Textile fabrics not otherwise described"	—
PIPES and other implements used in the consumption of tobacco and other narcotics	„	—	—	—	—	„	5 per cent	5 per cent	—
PITCH, TAR, AND DAMMER	„	—	—	—	—	„	„	„	—
PLANTS AND BULBS, living, also dried for herbaria	—	—	—	—	—	—	Free	Free	—
PRECIOUS STONES AND PEARLS, unset [including the stones generally known as Cambay stones (*g*), such as agates, cornelians, and onyx]	—	—	—	—	—	Free	„	„	—
PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones; stereo blocks, roller moulds, roller frames and stocks, roller composition standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper (*h*)	Free	—	—	—	—	—	„	„	—
PROVISIONS, OILMAN'S STORES, AND GROCERIES (*h*) (*i*) (*j*)	„	—	—	—	—	5 per cent	5 per cent	5 per cent	—
PULP of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free	—

(*a*) Notification No. 1844, dated 23rd April 1897
(*b*) Steel tie-bars dutiable at 1 per cent under Notification No. 2919, dated 27th June 1899
(*c*) Notification No. 5754, dated 27th October 1902
(*d*) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(*e*) Notification No. 1959-101, dated the 1st March 1907
(*f*) Freed by No. 4528, dated 15th July 1904
(*g*) Financial Department letter No. 1327, dated 24th March 1897
(*h*) Signally and sozille freed by Notification No. 5584, dated 19th December 1898
(*i*) Fish-maws and shark-fins freed by Notification No. 4611, dated 29th October 1896
(*j*) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(*k*) Notification No. 5567-52, dated 18th July 1906

CUSTOMS REVENUE

No. 3—*concluded*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1910—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
RAGS	—	—	—	—	—	—	Free	Free	—
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (*a*), and standards, wire and other materials for fencing	—	—	—	—	—	Free	„	„	—
SALT (*b*)—									
Imported into Burma per maund of 82⅔ lb avoir	R a. 0 3	R a. 0 3	R a. 1 0(*c*)	R a. 1 0	R a. 1 0	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt(*d*)	Same rate as on excised salt
Imported to Bengal (*e*), Madras, Bombay, and Sind, per maund of 82⅔ lb avoir.	2 0	2 0	2 3(*c*)	2 8	2 8	„	„	„ (*d*)	—
SALTED FISH, wet or dry, per maund of 82⅔ lb avoir	—	—	—	—	0 6(*f*)	R a. 0 6	R a. 0 6	R a. 0 6	—
SEEDS, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (*j*)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
SHELLS AND COWRIES (*g*), including articles made of shell, not otherwise described	„	—	—	—	—	„	„	„	—
SHIPS AND OTHER VESSELS for inland and harbour navigation including steamers, launches, boats and barges, imported entire or in sections	„	—	—	—	—	—	Free	Free	—
SILK (including cocoons) AND ARTICLES MADE OF SILK	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
SIZING for cotton, paper, or any other material	—	—	—	—	—	—	„	„	—
SOAP	Free	—	—	—	—	5 per cent	„	„	—
SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	—	—	—	—	—	—	Free	Free	—
SPICES	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
STATIONERY, excluding paper, which see	„	—	—	—	—	„	„	„	—
STATUARY AND PICTURES intended to be put up in a public place	„	—	—	—	—	—	Free	Free	—
STONE AND MARBLE, and articles made of stone and marble	„	—	—	—	—	5 per cent	5 per cent	5 per cent	—
STRAW PLAITING, and articles made of straw, not otherwise described	—	—	—	—	—	—	„	„	—
SUGAR including saccharine produce of all kinds and confectionery (*h*)	Free	—	—	—	—	5 per cent	„	„	—
TALLOW AND GREASE, including stearine	„	—	—	—	—	„	„	„	—
TEA	„	—	—	—	—	„	„	„	—
TEA-CHESTS of metal or wood, whether imported entire or in sections	—	—	—	—	—	Free	Free	Free	—
TEA-WITHERING RACKS	—	—	—	—	—	—	—	„ (*i*)	—
TEXTILE FABRICS not otherwise described	—	—	—	—	—	—	5 per cent	5 per cent	
TOILET REQUISITES not otherwise described	Free	—	—	—	—	5 per cent	„	„	—
TOYS, including toy-books and requisites for all games	„	—	—	—	—	„	„	„	—
UMBRELLAS, parasols, and sunshades, of all kinds	„	—	—	—	—	„	„	„	—
WALKING STICKS and sticks for umbrellas, parasols, and sunshades of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	—	—	—	—	—	—	„	„	—
WAX, and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	„	„	—
WOOD AND TIMBER (except firewood which is free) and articles made of wood not otherwise described	—	—	—	—	—	„	„	„	—
WOOL, RAW	Free	—	—	—	—	Free	Free	Free	—
„ articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
ALL OTHER ARTICLES, not included in any of the items enumerated	—	—	—	—	—	—	„	„	—

(*a*) Notification No. 1632, dated 10th April 1896
(*b*) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(*c*) By Notification No. 343, dated 19th January 1888
(*d*) By Notification No. 1542, dated 18th March 1903, the duty was fixed at one rupee for each maund of 82⅔ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to R1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. This was further reduced to R1 with effect from the 20th March 1907 by Notification No. 1748 of the same date
(*e*) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4708, dated 18th September 1894)
(*f*) On imports into Burma only
(*g*) Mother-of-pearl shells freed by Notification No. 4611, dated 29th October 1896
(*h*) For countervailing and additional special duties on sugar, see table No. 4, Parts I and II
(*i*) By Notification No. 2896, dated 3rd July 1896
(*j*) By Notification No. 9088-118, dated 30th September 1908

No. 4

I.—RATES of COUNTERVAILING DUTIES levied on imported BOUNTY-FED SUGAR under ACTS XIV of 1899, VIII of 1902, XII of 1903, and XI of 1904

Countervailing duties on sugar produced in, and exported from, the countries named below, which grant bounties on export, are charged under Section 8-A of the Indian Tariff Act, VIII of 1894 (added by Act XIV of 1899, and amended by Act XII of 1903) at the rates (being equivalent to the bounties) noted against each, in addition to the general import duty of 5 per cent

Countries	Kinds of sugar	Bounties bestowed	Duties to be levied in addition to the general import duty of 5 per cent
			Per cwt ₹ a. p.
Denmark	Refined sugar	1·12 crowns per 100 kilograms .	0 8 0(*a*)
Argentine Republic . . .	All kinds	Rs. 10-15-8 per cwt.	10 15 8(*b*)

(*a*) Notification No. 1327, dated 20th March 1899
(*b*) „ „ 4787-18-2, dated 6th September 1905

II.—RATES of ADDITIONAL SPECIAL DUTIES LEVIED on imported BOUNTY-FED SUGAR under Acts VIII of 1902, XII of 1903, and XI of 1904

Special additional duties are charged under Section 8-B of the Indian Tariff Act, VIII of 1894 (added by Act VIII of 1902, and continued in force by Acts XII of 1903 and XI of 1904), on sugar produced in, or exported from, the countries named below, where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on home product exceeds 6 francs per 100 kilograms for refined sugar and 5 francs 50 centimes for other sugar, the duty being limited to half such excess

Countries	Kinds of sugar	Amount of excess	Duties to be levied in addition to the general import duty of 5 per cent	
		Per cwt ₹ a. p.	Per cwt ₹ a. p.	
Denmark	Candy and sugar in whole or broken loaves, plates, cakes, etc., whatever the colour may be, and white pulverised sugar which is lighter than the Amsterdam standard sample No. 18	1 1 8	0 8 10	(*a*)
Argentine Republic . . .	Refined sugar or sugar polarising 96° and more	2 0 4	6 0 2	(*a*)
	Unrefined sugar or sugar polarising less than 96°	9 1 6	4 8 9	(*b*)
	Sugar candy	6 5 6	3 2 9	(*b*)

(*a*) Notifications No. 975, dated 20th February 1903, and No. 2026, dated 25th March 1904, as amended by No. 2081, dated 29th March 1904
(*b*) Notification No. 4794-18-3, dated 6th September 1905

No. 5

RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1910

ARTICLES	Act XI of 10th March 1882	Act IX of 10th August 1893	Act VIII of 10th March 1894	Act XVI of 27th December 1894	Act III of 3rd February 1896	Act XIV of 20th March 1899	Act IX of 20th March 1903
Grain—							
Rice in the husk (paddy), per maund of 82⅔lb avoirdupois . . .	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	—
Rice not in the husk, per maund of 82⅔lb avoirdupois							
Rice-flour, per maund of 82⅔lb avoirdupois	—	0 3	0 3	0 3	0 3	0 3	—
Tea (*a*)	—		—	—	—	—	¼ pie per lb.

(*a*) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the rate of one-quarter of a pie per pound may be reduced

INCOME TAX

[TABLES 1 TO 11, PAGES 153 TO 161]

(Figures supplied by the Local Governments and Administrations)

The Income Tax Act, II of 1886, came into operation on the 1st April 1886. It took the place of various local Acts under which annual licenses were required for the exercise of trades, dealings, or industries. The net revenue obtained from the taxation imposed under those Acts, which were in force in the provinces of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, and the Panjab, was, in the last year of their existence, R47,28,000; in the first year of the operation of the Income Tax Act the net revenue realised was R1,27,75,100. The proceeds of the tax increased steadily from year to year at an average rate of 3 per cent annually up to the end of 1902-03. With effect from the 1st April 1903 the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903. The tax is now levied at the rate of four pies in the rupee on incomes of R1,000 but less than R2,000, and five pies in the rupee on incomes of R2,000 and over (2·08 and 2·6 per cent respectively). The proceeds of the tax on incomes of R500 but less than R1,000 were, in 1902-03, nearly 38 lakhs of rupees or 18 per cent of the total. The net decrease in the proceeds of the tax in the year 1903-04 was 14 per cent. The revenue obtained from incomes of each of the descriptions specified in the Schedule of the Act, and the proportion of each, were in 1907-08, 1908-09, and 1909-10:

	1907-08		1908-09		1909-10	
	R		R		R	
I.—Salaries and Pensions	63,18,130	= 28·15 per cent	65,63,672	= 28·51 per cent	68,59,017	= 29·57 per cent
II.—Profits of Companies	28,24,574	= 12·59 „	29,87,479	= 12·97 „	27,92,116	= 12·04 „
III.—Interest on Securities	10,99,250	= 4·89 „	11,62,291	= 5·05 „	11,63,144	= 5·01 „
IV.—Other sources of Income	1,22,02,060	= 54·37 „	1,23,10,225	= 53·47 „	1,23,81,206	= 53·38 „
TOTAL	2,24,44,014	= 100	2,30,23,667	= 100	2,31,95,483	= 100

The variations in these proportions since the Act came into force have been small.

The total collections comprise the actual tax collected in the year and the arrears of previous years. Refunds are not deducted from the figures shewn as "collections" in these tables. They amounted to R82,682 in 1907-08, R91,666 in 1908-09, and R1,36,314 in 1909-10, being about one-third per cent on the total collections. The figures for each province are as follows:—

	1907-08	1908-09	1909-10
	R	R	R
Burma	4,432	7,136	9,904
Eastern Bengal and Assam	1,231	1,247	1,210
Bengal	6,754	8,277	4,316
United Provinces	5,323	6,376	6,739
Panjab	11,495	10,916	18,408
North-West Frontier Province	1,680	737	1,523
Bombay	15,507	20,896	28,110
Central Provinces and Berar	11,507	6,724	6,173
Madras	24,746	28,713	59,929
Ajmer-Merwara	7	644	2

The total number of persons assessed to the tax has always been a very small fraction of the total population. In the first year it amounted to 354,594. In 1902-03 it was 507,041. The result of the Indian Income Tax (Amendment) Act of 1903 was to reduce the total number of assessees to 237,673 or 47 per cent of the number assessed in 1902-03. In 1906-07 the number rose to 261,981, in 1907-08 to 265,328, in 1908-09 to 280,161, and in 1909-10 to 286,416.

The number of persons assessed to income-tax, exclusive of Government servants assessed on their salaries, in the principal provinces in 1909-10 and the incidence of the tax per head of population were as follows:—

	Number	Incidence per head of population	
		a.	p.
Bombay	46,239	4	4·23
Burma	18,182	2	7·81
Bengal	47,715	1	7·44
Madras	44,640	1	1·1
Panjab	23,572	0	11·37
North-West Frontier Province	1,813	0	6·2
Central Provinces and Berar	8,120	0	6·7
United Provinces of Agra and Oudh	29,980	0	7·45
Eastern Bengal and Assam	17,983	0	6·36

The collections of the tax in 1909-10 classified according to the amount of annual income were in classes I to IV (annual incomes of R1,000 to R2,000) R48 lakhs, and in classes V to XIII (annual incomes of R2,000 and upwards) R183 lakhs. The first four classes, that is, those paying the rate of four pies in the rupee, contain 178,327 assessees or 65 per cent of the total and return only 21 per cent of the total collections. The other nine classes contain 96,048 tax-payers who pay about 79 per cent of the total collections. The total income on which the tax was assessed, calculated from the amount of tax paid, was in round figures 9,321 lakhs of rupees, equivalent to about £62,200,000. The annual income of the tax-payers in the first four classes is 2,301 lakhs of rupees making an average of R1,290 for each assessee. The total income of the tax-payers in the nine higher classes was 7,020 lakhs of rupees which gives an average of R7,309 for each assessee.

INCOME TAX

No. 1

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA, in each year from 1886-87 to 1909-10

	Salaries and Pensions (Part I)		Profits of Companies (Part II)		Interest on Securities (Part III)	Other sources of Income (Part IV)		TOTAL	
	Number	R	Number	R	R	Number	R	Number	R
1886-87	62,479	41,26,840	728	7,46,200	7,32,440	287,455	80,86,320	(a)350,662	1,36,91,800
1887-88	93,758	41,22,450	744	7,27,430	8,41,140	299,180	82,82,620	393,687	1,39,73,640
1888-89	103,925	45,69,530	677	9,12,120	9,24,910	305,719	85,26,930	410,321	1,49,33,490
1889-90	104,755	46,16,460	688	9,87,490	9,27,410	311,256	90,07,020	416,699	1,55,38,380
1890-91	106,057	46,65,960	740	9,52,980	9,89,780	318,708	91,70,670	425,614	1,57,79,390
1891-92	110,250	47,63,860	795	9,40,880	9,33,230	324,494	94,52,360	435,539	1,60,90,330
1892-93	114,596	48,26,250	755	10,51,520	9,43,070	329,939	97,35,290	445,290	1,65,56,130
1893-94	117,657	51,32,600	739	10,27,920	9,21,280	337,510	1,00,29,270	456,027	1,71,11,070
1894-95	120,513	53,52,980	701	10,43,200	10,62,540	344,858	1,04,01,440	466,072	1,78,60,160
1895-96	123,999	54,98,830	731	11,44,670	9,11,080	352,015	1,06,13,040	476,917	1,81,67,620
1896-97	125,707	54,69,970	774	13,18,570	9,22,530	350,631	1,08,47,090	477,268	1,85,58,160
1897-98	130,154	55,68,100	762	12,08,730	9,46,200	349,840	1,10,26,020	480,884	1,87,49,050
1898-99	132,575	56,27,102	816	12,96,848	9,57,615	357,313	1,11,65,658	490,834	1,90,47,223
1899-1900	139,871	56,90,369	908	13,29,588	9,90,110	360,741	1,13,18,827	501,622	1,93,28,894
1900-01	135,966	57,88,131	2,401	13,41,848	9,86,550	358,603	1,15,48,382	498,686	1,96,64,911
1901-02	139,239	59,27,480	4,404	14,68,870	9,39,433	369,906	1,21,09,733	513,549	2,04,45,516
1902-03	144,045	60,50,643	4,657	15,52,931	9,56,987	382,098	1,24,44,082	530,800	2,10,04,643
1903-04(b)	74,211	53,27,178	5,213	15,24,516	9,68,973	160,569	1,01,90,561	239,993	1,80,11,228
1904-05	71,628	54,55,850	5,784	17,19,176	9,89,136	165,760	1,07,40,082	243,172	1,89,04,244
1905-06	75,831	56,93,396	6,743	19,34,073	10,18,747	166,870	1,10,07,282	249,444	1,96,53,498
1906-07	78,464	59,76,597	7,368	26,98,565	10,51,655	169,930	1,14,44,822	255,762	2,11,71,639
1907-08	84,360	63,18,130	7,210	28,24,574	10,99,250	170,498	1,22,02,060	262,068	2,24,44,014
1908-09	87,717	65,63,672	7,104	29,87,479	11,62,291	172,798	1,23,10,225	267,619	2,30,23,667
1909-10	90,289	68,59,017	7,539	27,92,116	11,63,144	177,795	1,23,81,206	275,623	2,31,95,483

(a) Incomplete

(b) With effect from the 1st April 1903 the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903

No. 2

COST of COLLECTION (in rupees) in each PROVINCE, in each year from 1886-87 to 1909-10

	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Ajmer-Merwara	Panjab	North-West Frontier Province	Bombay	Central Provinces and Berar	Madras	Bangalore	Coorg	TOTAL
1886-87	(a)	5,250	2,84,220	54,760	...	37,850	...	89,830	300	59,230	770	620	5,32,830
1887-88	(a)	2,300	1,57,490	16,940	1,250	15,700	...	55,500	310	33,430	640	160	2,83,720
1888-89	10,180	950	1,56,470	16,150	1,170	17,600	...	49,480	190	15,540	430	...	2,68,160
1889-90	15,690	1,050	1,66,780	18,880	1,140	12,200	...	50,470	190	15,990	350	...	2,82,740
1890-91	12,240	940	1,83,710	17,140	1,120	11,280	...	50,720	100	16,260	...	...	2,93,510
1891-92	16,100	1,040	1,86,960	16,500	1,560	10,770	...	51,110	...	15,550	580	...	3,00,170
1892-93	17,740	1,070	1,80,170	16,670	1,700	11,020	...	51,730	...	17,230	200	...	2,97,530
1893-94	21,260	1,120	1,76,270	19,440	3,660	11,030	...	53,090	...	20,070	250	...	3,06,190
1894-95	21,240	1,300	1,75,700	10,070	1,020	11,440	...	53,530	...	22,460	...	...	2,96,760
1895-96	20,080	2,490	1,81,770	450	980	12,060	...	53,190	...	23,140	...	...	2,94,160
1896-97	23,790	1,930	1,79,600	2,780	1,020	11,700	...	53,450	...	24,640	560	...	2,99,470
1897-98	34,010	1,910	1,88,450	560	1,060	11,630	...	54,100	...	26,980	830	...	3,19,530
1898-99	34,510	1,950	1,90,630	1,630	960	11,620	...	52,810	...	28,030	610	...	3,22,750
1899-1900	35,430	2,000	1,90,940	630	1,020	11,530	...	57,880	...	29,390	590	...	3,29,410
1900-01	35,290	1,238	1,88,684	720	1,080	11,338	...	61,716	...	29,665	590	...	3,30,321
1901-02	36,834	1,239	2,01,380	300	1,211	10,647	882	71,121	...	30,467	567	...	3,54,648
1902-03	40,419	1,435	2,01,197	1,045	1,255	10,686	828	73,442	76	31,320	230	...	3,61,933
1903-04	38,932	1,225	1,85,533	1,030	1,321	11,549	809	71,836	69	29,642	227	...	3,42,173
1904-05	36,572	1,071	1,59,056	1,108	1,222	12,498	921	72,604	81	28,806	213	...	3,14,152
1905-06	39,668	27,256	1,44,636	1,144	1,177	11,110	834	76,384	6,116	32,598	214	...	3,41,127
1906-07	40,934	28,679	1,55,520	1,189	1,269	10,920	848	83,235	6,709	32,539	200	...	3,62,042
1907-08	40,459	29,824	1,67,478	1,161	1,230	11,044	865	88,518	12,343	34,763	200	...	3,87,885
1908-09	37,689	32,200	1,72,236	1,154	1,217	11,669	954	91,439	10,177	37,658	290	...	3,96,593
1909-10	40,677	35,828	1,71,484	1,150	1,244	11,422	991	94,169	9,837	38,891	200	...	4,05,893

(a) The Act was not enforced in Burma until the 1st April 1888

NOTE.—(1) The figures in these tables do not exactly correspond with those of the Finance and Revenue Accounts, as they are taken from the administration reports, and include in some cases collections made after the close of the financial year

(2) The variations in the figures for 1905-06 of Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces in 1905

INCOME TAX

No. 3

COLLECTIONS (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE of BRITISH INDIA, in each year from 1890-91 to 1909-10

	Part I	Part II	Part III	Part IV	Total	Part I	Part II	Part III	Part IV	Total
	1890-91					1891-92				
Burma	2,62,880	43,400	9,170	2,75,410	5,90,860	2,93,620	68,570	7,770	2,89,060	6,59,020
Assam	1,18,610	50	200	91,250	2,10,110	1,19,440	690	240	97,270	2,17,640
Bengal	9,16,500	3,42,190	56,210	26,52,200	39,67,100	9,28,190	2,89,340	55,400	27,62,690	40,35,620
United Provinces of Agra and Oudh	3,78,980	64,270	52,640	17,28,900	22,24,790	3,80,000	72,460	36,950	17,23,710	22,13,120
Panjab	2,36,600	16,140	16,130	9,00,900	11,69,770	2,42,580	16,680	11,820	9,17,230	11,88,310
Bombay	6,79,570	4,12,000	1,96,210	21,51,550	34,39,330	7,01,990	4,28,020	1,93,930	22,17,450	35,41,390
Central Provinces	95,210	18,550	1,720	2,53,710	3,69,190	91,220	16,910	1,550	2,47,840	3,57,520
Madras	4,28,000	50,610	78,060	10,33,160	15,89,830	4,52,950	43,330	74,210	11,28,550	16,99,040
Other Provinces and Departments of Government	15,49,610	5,770	5,79,440	83,590	22,18,410	15,53,870	4,880	5,51,360	68,560	21,78,670
Total	46,65,960	9,52,980	9,89,780	91,70,670	1,57,79,390	47,63,860	9,40,880	9,33,230	94,52,360	1,60,90,330
	1892-93					1893-94				
Burma	2,99,900	78,050	8,180	3,00,050	6,86,180	3,15,000	86,020	7,740	3,46,920	7,55,680
Assam	1,21,130	710	200	1,03,770	2,25,810	1,49,000	750	220	1,09,400	2,59,370
Bengal	9,20,090	2,61,200	59,910	28,21,750	40,62,950	9,68,520	2,39,240	62,320	29,29,250	41,99,330
United Provinces of Agra and Oudh	3,99,530	81,320	33,460	17,33,260	22,47,570	4,31,740	83,820	33,840	17,70,120	23,19,520
Panjab	2,42,930	14,920	13,460	9,39,590	12,10,900	2,56,420	14,720	17,370	9,62,540	12,51,050
Bombay	7,11,460	5,47,610	2,03,180	22,60,960	37,23,210	7,57,480	5,29,240	2,14,160	21,50,870	36,51,750
Central Provinces	1,01,220	23,430	1,360	2,73,150	3,99,160	1,07,080	19,710	1,930	2,65,490	3,94,210
Madras	4,67,160	38,760	67,530	12,40,460	18,13,910	4,80,990	50,480	70,800	14,23,980	20,26,230
Other Provinces and Departments of Government	15,62,830	5,520	5,55,790	62,300	21,86,440	16,66,300	3,940	5,12,900	70,700	22,55,930
Total	48,26,250	10,51,520	9,43,070	97,35,290	1,65,56,130	51,32,600	10,27,920	9,21,280	1,00,28,270	1,71,11,070
	1894-95					1895-96				
Burma	3,33,680	91,590	8,870	2,32,030	7,66,170	3,38,180	47,530	8,300	3,45,500	7,39,510
Assam	1,57,720	1,120	300	1,13,560	2,72,700	1,84,880	180	160	1,17,250	3,02,470
Bengal	9,98,460	3,23,710	71,930	30,06,450	44,00,550	10,23,360	3,69,160	72,960	30,54,980	45,20,460
United Provinces of Agra and Oudh	4,47,660	86,290	40,370	18,06,970	23,81,290	4,55,850	96,900	29,150	18,30,630	24,12,530
Panjab	2,65,010	17,660	17,960	9,80,870	12,81,500	2,72,890	18,240	14,520	9,93,050	12,98,700
Bombay	7,96,240	4,59,300	3,03,880	22,76,250	38,35,670	8,22,690	5,23,920	2,80,890	23,11,730	39,39,230
Central Provinces	1,07,740	13,250	1,880	2,62,780	3,85,650	1,13,420	20,770	1,340	2,59,870	3,95,400
Madras	4,87,580	45,210	77,440	15,50,700	21,60,930	5,01,280	48,190	62,670	16,00,410	22,12,550
Other Provinces and Departments of Government	17,58,890	5,070	5,39,910	71,830	23,75,700	17,86,280	19,780	4,41,090	99,620	23,46,770
Total	53,52,980	10,43,200	10,62,540	1,04,01,440	1,78,60,160	54,98,830	11,44,670	9,11,080	1,06,13,040	1,81,67,620
	1896-97					1897-98				
Burma	3,40,360	58,730	7,690	3,71,360	7,78,140	3,59,460	85,200	7,530	4,89,540	9,41,730
Assam	1,77,170	1,250	430	1,32,170	2,98,020	1,85,590	640	210	1,17,340	3,03,780
Bengal	10,45,800	4,57,370	79,060	31,76,860	47,59,090	10,83,940	4,17,330	88,610	32,18,090	48,07,970
United Provinces of Agra and Oudh	4,56,330	1,08,210	35,580	18,05,750	24,05,870	4,67,710	1,11,280	31,420	17,97,730	24,08,140
Panjab	2,74,880	34,170	12,360	9,99,950	13,21,360	2,81,620	31,860	14,940	10,57,910	13,86,330
Bombay	8,08,060	5,47,480	2,64,650	22,64,760	38,84,950	8,18,390	4,47,950	3,06,930	22,44,870	38,18,140
Central Provinces	1,18,130	29,910	1,290	2,53,950	4,03,280	89,980	31,190	1,100	2,36,490	3,58,760
Madras	502,150	61,770	66,790	17,66,410	23,97,120	5,02,680	60,350	70,710	17,75,900	24,09,640
Other Provinces and Departments of Government	17,47,090	19,680	4,54,680	88,880	23,10,330	17,78,730	22,930	4,24,750	88,150	23,14,560
Total	54,69,970	13,18,570	9,22,530	1,08,47,090	1,85,58,160	55,68,100	12,08,730	9,46,200	1,10,26,020	1,87,49,050
	1898-99					1899-1900				
Burma	4,10,100	89,510	7,420	5,06,000	10,13,030	4,21,160	1,03,920	7,510	5,17,880	10,50,470
Assam	1,87,240	1,050	280	1,32,880	3,21,450	1,85,950	1,520	390	1,36,000	3,23,860
Bengal	11,04,750	4,86,790	91,660	32,56,200	48,39,400	11,39,530	4,83,580	97,480	33,33,540	50,54,130
United Provinces of Agra and Oudh	4,64,980	1,07,700	31,980	17,92,360	23,97,020	4,65,140	1,20,960	35,320	18,17,710	24,39,130
Panjab	2,81,490	30,960	14,650	10,46,780	13,73,880	2,83,380	41,160	16,600	10,53,170	13,94,310
Bombay	8,46,290	4,67,470	3,15,030	22,16,830	38,45,620	8,66,610	4,30,980	3,33,580	21,53,750	37,84,920
Central Provinces	1,31,692	27,868	965	2,29,088	3,89,613	1,15,882	35,012	991	2,28,047	3,79,932
Madras	5,08,220	62,300	69,520	19,07,930	25,47,970	5,14,190	93,080	74,640	19,97,490	26,79,400
Other Provinces and Departments of Government	16,92,340	23,200	4,26,110	77,590	22,19,240	16,98,527	19,376	4,23,599	81,240	22,22,742
Total	56,27,102	12,96,848	9,57,615	1,11,65,658	1,90,47,223	56,90,369	13,29,588	9,90,110	1,13,18,827	1,93,28,894

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments (the last up to 1903-04), and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

No. 3—*continued*

COLLECTIONS (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE of BRITISH INDIA, in each year from 1890-91 to 1909-10—continued

	Part I	Part II	Part III	Part IV	Total	Part I	Part II	Part III	Part IV	Total
	1900-01					1901-02				
Burma	4,37,719	1,36,950	7,050	5,35,570	11,17,289	4,50,448	1,73,707	8,205	5,78,374	12,10,734
Assam	1,63,837	447	451	1,30,846	2,95,581	1,62,922	1,062	309	1,33,043	2,97,336
Bengal (*c*)	11,77,475	4,32,077	96,913	34,06,835	51,13,300	12,53,620	5,61,376	98,054	37,05,486	56,18,536
United Provinces of Agra and Oudh	4,78,310	1,40,580	35,630	18,66,920	25,21,440	4,68,573	1,39,764	36,327	18,73,994	25,18,658
Panjab	2,90,995	42,740	17,862	11,24,987	14,76,584	2,56,566	42,085	16,447	11,11,764	14,26,862
North-West Frontier Province	...	...	...	...	...	41,578	...	161	61,603	1,03,342
Bombay	8,60,893	4,36,846	3,29,887	21,77,587	38,05,213	8,84,851	3,95,605	2,67,122	22,46,535	37,94,113
Central Provinces and Berar	1,02,398	34,484	935	2,19,774	3,57,591	95,279	25,221	1,137	2,15,984	3,37,621
Madras	5,24,028	99,466	69,122	20,06,581	26,99,197	5,41,867	1,10,328	70,288	21,19,466	28,41,949
Other Provinces and Departments of Government	17,52,485	18,258	4,28,700	79,282	22,78,725	17,71,776	19,722	4,41,383	63,484	22,96,365
Total	57,88,131	13,41,848	9,86,550	1,15,48,382	1,96,64,911	59,27,480	14,68,870	9,39,433	1,21,09,733	2,94,45,516
	1902-03					1903-04				
Burma	4,63,366	1,45,762	9,153	5,91,995	12,15,276	4,12,762	2,04,265	12,104	5,57,990	11,86,971
Assam	1,65,760	2,673	334	1,39,749	3,07,916	1,51,161	648	417	94,248	2,46,474
Bengal (*c*)	12,90,687	6,70,159	1,01,941	37,64,280	58,27,067	11,46,273	5,81,003	1,02,805	30,92,771	49,22,852
United Provinces of Agra and Oudh	4,60,538	1,58,523	36,516	18,94,301	25,49,878	3,96,907	1,41,847	36,782	14,20,423	19,95,959
Panjab	2,73,594	44,122	18,845	11,16,868	14,53,430	2,35,651	50,521	17,134	8,63,362	11,66,665
North-West Frontier Province	43,039	...	141	70,557	1,13,737	39,026	...	114	59,833	98,973
Bombay	8,38,204	3,83,177	2,77,589	23,42,294	39,01,264	8,05,199	3,61,690	3,02,037	21,58,278	36,27,204
Central Provinces and Berar	1,00,465	30,641	1,215	2,19,869	3,52,190	89,597	31,531	1,310	1,65,204	2,87,642
Madras	5,47,762	1,05,271	64,119	22,17,819	29,34,971	4,63,890	1,26,373	69,161	17,25,598	23,85,022
Other Provinces and Departments of Government	18,02,228	13,203	4,47,134	86,349	23,48,914	15,86,712	26,698	4,27,112	52,944	20,93,466
Total	60,50,643	15,52,931	9,56,987	1,24,44,082	2,10,04,643	53,27,178	15,24,516	9,68,973	1,01,90,561	1,80,11,228
	1904-05					1905-06				
Burma	4,41,340	2,67,260	13,679	6,46,803	13,69,082	4,77,798	2,77,987	15,065	7,62,718	15,33,568
Assam (Eastern Bengal and Assam) (*a*)	1,61,440	1,376	348	93,802	2,46,966	2,80,162	4,868	6,370	6,50,879	9,42,299(*b*)
Bengal (*c*)	11,75,988	5,62,987	1,11,789	31,48,761	49,99,525	10,94,529	7,33,905	1,11,365	26,84,045	46,23,844
United Provinces of Agra and Oudh	3,96,406	1,58,094	38,442	14,43,723	20,36,665	4,17,750	1,63,489	39,900	14,43,044	20,64,183
Panjab	2,46,281	56,044	18,837	8,98,023	12,19,185	2,55,541	53,224	20,527	9,05,235	12,35,527
North-West Frontier Province	39,425	...	198	69,096	1,08,719	40,179	...	265	75,903	1,16,377
Bombay	7,94,743	4,41,173	2,96,678	21,67,104	36,99,698	8,31,376	4,76,718	3,17,936	21,78,848	38,04,878
Central Provinces and Berar	1,14,389	54,502	1,684	3,88,375	5,58,950	1,18,130	37,221	1,581	3,86,552	5,43,484
Madras	4,70,909	1,41,217	64,583	18,33,143	25,09,852	4,95,081	1,56,118	64,432	18,68,033	25,83,664
Other Provinces and Departments of Government	16,24,929	36,523	4,42,898	51,252	21,55,602	16,82,850	29,823	4,41,176	51,825	22,05,674
Total	54,55,850	17,19,176	9,89,136	1,07,40,082	1,89,04,244	56,93,396	19,34,073	10,18,747	1,10,07,282	1,96,53,498
	1906-07					1907-08				
Burma	5,16,938	2,35,850	20,995	7,69,566	15,43,349	5,53,523	3,08,183	22,319	8,43,550	17,27,575
Eastern Bengal and Assam	3,13,772	4,655	6,525	6,85,084	10,10,036	3,46,065	23,483	6,486	7,37,175	11,13,209
Bengal (*c*)	11,57,593	8,07,564	1,15,546	27,58,579	48,39,282	12,15,391	9,29,606	1,25,845	28,04,008	51,74,850
United Provinces of Agra and Oudh	4,27,630	1,93,197	38,018	14,56,225	21,15,070	4,34,053	1,96,177	39,712	15,09,026	21,78,968
Panjab	2,64,843	69,209	21,131	9,72,198	13,27,381	2,79,003	79,894	17,518	9,89,443	13,65,858
North-West Frontier Province	41,433	534	333	81,423	1,23,723	43,121	497	169	84,034	1,27,821
Bombay	8,85,586	10,42,971	3,45,402	23,69,602	46,43,561	9,50,074	9,56,534	3,73,067	25,76,505	48,50,170
Central Provinces and Berar	1,23,064	83,942	1,548	3,72,245	6,80,799	1,29,721	84,696	1,984	3,72,095	6,88,496
Madras	5,04,954	2,28,656	63,021	19,30,170	27,26,801	5,31,239	2,14,978	68,029	21,26,321	29,40,567
Other Provinces and Departments of Government	17,40,784	31,987	4,39,136	49,730	22,61,637	18,35,940	36,526	4,44,131	59,903	23,76,500
Total	59,76,597	26,98,565	10,51,655	1,14,44,822	2,11,71,639	63,18,130	28,24,574	10,99,250	1,22,02,060	2,24,44,014
	1908-09					1909-10				
Burma	5,76,127	3,64,705	23,189	8,16,305	17,80,326	6,30,697	3,97,974	24,903	7,80,498	18,34,072
Eastern Bengal and Assam	3,77,258	24,071	7,756	7,66,708	11,75,793	3,81,025	20,434	6,297	7,92,557	12,00,313
Bengal	12,81,043	12,13,386	1,41,539	29,88,901	56,24,869	13,11,815	12,05,002	1,42,568	29,19,475	55,78,860
United Provinces of Agra and Oudh	4,54,872	2,32,351	40,758	15,05,159	22,33,140	4,53,653	2,10,668	40,234	14,99,236	22,03,792
Panjab	2,78,897	84,253	15,715	10,31,989	14,10,854	2,88,053	78,125	18,556	10,66,947	14,51,681
North-West Frontier Province	43,482	181	399	85,096	1,29,158	44,788	...	556	86,819	1,32,163
Bombay	9,93,431	7,74,332	3,90,124	25,71,465	47,29,352	10,31,174	5,76,305	3,93,351	26,83,798	46,84,628
Central Provinces and Berar	1,41,422	56,966	1,874	3,63,545	5,63,807	1,44,411	31,468	1,773	3,58,549	5,36,201
Madras	5,52,757	2,05,087	68,571	21,21,555	29,47,970	5,92,863	2,38,672	69,350	21,28,109	30,28,994
Other Provinces and Departments of Government	18,64,383	32,147	4,72,366	59,502	24,28,398	19,80,538	33,468	4,65,556	65,218	25,44,780
Total	65,63,672	29,87,479	11,62,291	1,23,10,225	2,30,23,667	68,59,017	27,92,116	11,63,144	1,23,81,206	2,31,95,483

(*a*) The figures for 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905
(*b*) Incomplete
(*c*) Including arrears of previous years realised during the year of report, with effect from 1901-02

No. 4

COLLECTIONS (in rupees) under SCHEDULE II of the INCOME TAX ACT in the CITIES of CALCUTTA, BOMBAY, MADRAS, and RANGOON, in each year from 1886-87 to 1909-10

	Calcutta	Bombay	Madras	Rangoon	TOTAL
1886-87	14,73,810	14,06,520	3,13,020	(a)	31,93,350
1887-88	14,24,010	16,12,090	3,32,330	(a)	33,68,430
1888-89	15,91,290	16,81,550	3,23,450	2,13,190	38,09,480
1889-90	16,95,160	17,73,490	4,16,230	2,47,420	41,32,300
1890-91	17,11,580	17,28,760	3,90,690	2,67,540	40,98,570
1891-92	17,20,960	18,11,100	3,96,300	3,11,440	42,39,800
1892-93	17,21,690	19,25,000	3,97,030	3,32,030	43,75,750
1893-94	17,70,460	18,16,790	4,22,840	3,62,000	43,72,090
1894-95	18,99,070	18,75,450	4,66,810	3,72,410	46,13,740
1895-96	19,37,980	19,80,990	4,55,690	3,26,390	47,01,050
1896-97	21,59,790	19,41,610	4,89,270	3,65,860	49,56,530
1897-98	21,22,940	18,55,790	4,85,420	4,42,240	49,06,390
1898-99	22,91,950	18,06,220	5,03,910	4,81,470	49,83,550
1899-1900	22,42,810	17,55,450	5,32,610	4,74,840	50,05,710
1900-01	(b)23,94,728	17,88,688	5,44,506	5,12,588	52,40,510
1901-02	(d)27,81,698	(c)20,78,190	5,58,135	6,31,591	60,49,614
1902-03	28,99,017	21,72,564	5,37,937	6,12,621	62,22,139
1903-04	26,94,490	21,53,047	5,15,574	6,69,817	60,32,928
1904-05	27,35,507	22,44,051	5,78,601	7,97,448	63,55,607
1905-06	29,92,462	23,36,345	5,90,538	8,53,590	67,72,935
1906-07	31,53,514	30,35,811	6,34,814	8,26,199	76,50,338
1907-08	33,60,305	32,62,463	7,03,904	9,49,960	82,76,632
1908-09	37,27,718	31,86,865	7,51,129	9,94,734	86,60,446
1909-10	36,44,305	31,66,518	7,47,702	10,46,100	86,04,625

(a) The Act was not enforced in Burma till 1st April 1888
(b) Collections of the tax on salaries, pensions, and gratuities paid by Government are omitted from the figures for previous years
(c) Collections of the tax on salaries, pensions, and gratuities paid by Government and interest on the securities of the Government of India are omitted from the figures for previous years
(d) Including arrears of previous years realised during the year of report, with effect from 1901-02

No. 5

NUMBER of ASSESSEES and COLLECTIONS under PART I (SALARIES and PENSIONS) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1909-10

Class	Income	Paid by Government: Salaries No.	Paid by Government: Salaries R	Paid by Government: Pensions, annuities and gratuities No.	Paid by Government: Pensions, annuities and gratuities R	Paid by local authorities No.	Paid by local authorities R	Paid by Companies, Public Bodies, Associations, and private employers No.	Paid by Companies, Public Bodies, Associations, and private employers R	TOTAL No.	TOTAL R
	PART I—SALARIES										
I	1,000 but less than 1,250	10,189	2,30,386	1,681	38,425	2,424	29,882	12,313	1,88,427	26,607	4,87,120
II	1,250 „ „ 1,500	3,463	95,905	582	16,893	531	12,647	3,148	88,586	7,724	2,14,031
III	1,500 „ „ 1,750	2,879	91,358	469	14,252	393	11,656	2,504	84,719	6,245	2,01,985
IV	1,750 „ „ 2,000	3,782	1,46,388	434	16,772	459	17,126	3,297	1,35,134	7,972	3,15,420
	TOTAL, I to IV	20,313	5,64,037	3,166	86,342	3,807	71,311	21,271(a)	4,96,958(a)	48,557	12,18,648
V	2,000 but less than 2,500	5,568	3,05,170	667	38,412	462	22,556	3,615	1,99,154	10,312	5,65,292
VI	2,500 „ „ 5,000	7,317	6,24,863	921	82,170	642	48,744	8,078	6,83,658	16,958	14,39,435
VII	5,000 „ „ 10,000	4,672	8,01,380	203	31,937	376	55,828	3,103	5,06,307	8,354	13,95,452
VIII	10,000 „ „ 20,000	3,055	9,88,414	98	28,142	99	28,866	616	2,02,356	3,868	12,47,748
IX	20,000 „ „ 30,000	657	3,70,532	21	8,488	11	7,146	72	42,102	761	4,28,268
X	30,000 „ „ 40,000	202	1,45,550	3	1,976	4	3,476	10	7,357	219	1,58,359
XI	40,000 „ „ 50,000	93	95,122	7	6,461	1	1,137	5	5,148	106	1,07,868
XII	50,000 „ „ 1,00,000	34	50,688	3	5,105	—	—	5	3,654	42	59,447
XIII	1,00,000 and more	4	14,632	1	5,208	—	—	—	—	5	19,840
	TOTAL, V to XIII	21,602	33,96,351	1,924	2,07,869	1,595	1,67,753	15,504	16,49,736	40,625	54,21,709
	GRAND TOTAL, PART I	41,915	39,60,388	5,090	2,94,211	5,402	2,39,064	36,775	21,46,694	90,289(b)	68,59,017(b)

(a) Include 9 assessees and R92 under old class II (R750 but less than R1,000)
(b) Include arrear collections R1,32,677 and 1,247 assessees with tax R93,758, the details of which by classes are not available but exclude 140 assessees with tax R7,775 relating to Bangalore and Travancore

No. 6

NUMBER of ASSESSEES and COLLECTIONS under PART II (PROFITS of COMPANIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1909-10

Sources of Income	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
Part II—Companies		R		R		R
1. Banking	3	113	489	3,67,393	492	3,67,506
2. Building and Land	1	35	30	37,201	31	37,236
3. Cotton spinning and weaving	—	—	128	3,70,929	128	3,70,929
4. „ pressing, ginning, and cleaning	46	1,122	164	47,883	210	49,005
5. Flour mills	—	—	21	13,784	21	13,784
6. Insurance, fire, life, and marine	—	—	103	50,842	103	50,842
7. Jute spinning and weaving	—	—	2	166	2	166
8. „ pressing	3	103	47	2,76,478	50	2,76,581
9. Landing, shipping, and warehousing	—	—	16	26,610	16	26,610
10. Mining coal	—	—	75	3,34,308	75	3,34,308
11. „ other minerals, including petroleum	—	—	13	2,66,182	13	2,66,182
12. Paper mills	—	—	4	6,560	4	6,560
13. Printing and publishing	—	—	18	7,015	18	7,015
14. Steam navigation, ocean	—	—	4	28,282	4	28,282
15. Ditto river	1	36	10	80,213	11	80,249
16. Sugar-making and refining	—	—	4	8,313	4	8,313
17. Railway	—	—	26	3,23,094	26	3,23,094
18. Tanneries and leather work	1	43	6	5,046	7	5,089
19. Telegraph and telephone	—	—	7	18,905	7	18,905
20. Tramway	—	—	9	37,667	9	37,667
21. Others	—	—	6,321	4,09,323	6,321	4,09,323
Total, Part II	55	1,452	7,497	27,16,194	7,552	(a)27,92,116

Notes.—(1) This table is a continuation of table No. 5 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to changes of classification in the revised form of the return, the collections for recent years are only roughly comparable with those of earlier years

(2) The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part II of tables Nos. 1 and 3 compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII

(a) Includes arrear collections of R48,323 and tax R26,147 on the profit of a Railway Company the details of which by classes are not available

No. 7

AMOUNT of SECURITIES and COLLECTIONS under PART III (INTEREST ON SECURITIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1909-10

Class	Rate of Tax	Securities of the Government of India		Securities of Local authorities or Companies		Total	
		Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax
	Part III—Securities	R	R	R	R	R	R
I to IV	At 4 pies per Rupee	53,21,600	3,222	1,29,250	184	54,50,850	3,395
V to XIII	At 5 pies per Rupee	(a)1,56,94,43,878	8,80,745	52,63,49,918	2,92,664	2,09,57,93,796	11,73,409
	Total, Part III	1,57,47,65,478	8,83,967	52,64,79,168	2,92,848	2,10,12,44,646	(b)11,63,144

(a) Excludin Ajmer-Merwara

(b) Excludes R13,127 levied in Bangalore and Travancore (of which R11 have been excluded from class I—IV) and refunds of R474 granted in Bombay an also R70 excess collection in Bengal

INCOME TAX

No. 8

NUMBER of ASSESSEES and COLLECTIONS under Part IV (other sources of income) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1909-10

Sources of Income	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
		R		R		R
Part IV—Other Sources						
(a) Professions—						
1. Education	77	2,567	39	6,595	116	9,162
2. Engineering and architecture	29	1,118	72	37,656	101	38,774
3. Law : Barristers	103	2,977	391	1,07,588	494	1,10,565
4. „ Attorneys, pleaders, and other practitioners	5,144	1,41,807	3,415	4,41,617	8,559	5,83,524
5. Medical	931	24,199	534	76,624	1,465	1,00,823
6. Others	957	28,233	541	96,680	1,498	1,24,913
Total	7,241	2,01,001	4,992	7,66,760	12,233	9,67,761
(b) Manufacture, Construction, and Manipulation (other than Companies)—						
1. Builders	65	1,957	42	10,089	107	12,046
2. Cotton spinning and weaving	151	4,042	107	45,890	258	49,932
3. Flour mills	30	824	44	9,965	74	10,789
4. Metal work (foundries, workshops, etc.)	266	7,266	143	32,106	403	39,372
5. Oil mills	167	4,755	115	20,021	282	24,776
6. Potteries	48	1,087	17	1,125	65	2,212
7. Rice mills	102	3,065	150	35,902	252	38,967
8. Rope works	24	713	11	1,123	35	1,836
9. Saw and timber mills	122	3,039	53	16,527	175	19,566
10. Silk reeling and weaving	187	4,934	45	4,760	232	9,694
11. Spirits	114	3,101	71	13,610	185	16,711
12 Sugar-making and refining	1,860	51,749	732	70,681	2,592	1,22,430
13. Tanneries and leather work	213	5,500	84	12,898	297	18,[illegible]
14. Others	969	26,575	471	82,930	1,440	1,09,505
Total	4,312	1,18,607	2,085	3,57,627	6,397	4,76,234
(c) Commerce and Trade—						
1. Agents and brokers	3,532	99,016	2,819	8,25,177	6,351	9,24,193
2. Bankers and money-lenders	45,677	12,44,586	18,737	24,65,034	64,414	37,09,620
3. Contractors	2,229	60,903	1,504	2,47,183	3,733	3,08,086
4. Merchants and dealers in—						
(i) animals, including stablekeepers	903	23,713	204	25,544	1,107	49,257
(ii) apparel and drapery	3,436	91,501	1,109	1,57,071	4,545	2,48,572
(iii) books and stationery	442	11,817	149	18,817	591	30,634
(iv) building materials	1,052	28,491	491	64,046	1,543	92,537
(v) food-grains	15,493	4,04,376	4,319	4,61,058	19,812	8,65,434
(vi) other food stuffs (grocers and provisioners)	8,365	2,19,428	2,073	2,20,077	10,438	4,39,495
(vii) hides and skins	906	24,475	370	87,769	1,276	1,12,244
(viii) liquors (spirits, beer, wine)	795	22,948	366	71,365	1,161	94,313
(ix) metals (other than gold and silver)	1,363	37,714	614	88,661	1,977	1,26,375
(x) opium	114	3,252	133	29,257	244	32,509
(xi) piece goods (cotton, wool, silk)	8,290	2,27,720	3,671	5,62,234	11,961	7,89,954
(xii) precious stones and jewellery	782	21,432	398	76,720	1,180	98,152
(xiii) salt	361	10,101	160	34,427	521	44,528
(xiv) other commodities	12,234	3,27,206	5,031	9,49,383	17,265	12,76,589
Unclassified	..	..	..	..	..	..
5. Printers and publishers including newspaper offices	165	4,658	120	32,470	285	37,128
Total	106,136	28,63,327	42,268	64,16,293	148,404	92,79,620
(d) Property, Owners of—						
1. Houses	4,251	1,18,509	4,499	8,39,356	8,750	9,57,865
2. Estates taxable under the Act	684	18,802	748	2,18,687	1,432	2,37,489
Total	4,935	1,37,311	5,247	10,58,043	10,182	11,95,354
(e) Others, not classified above	2,827	77,506	1,165	2,14,563	3,992	2,92,069
Total, Part IV	125,451	33,97,752	55,757	88,13,286	181,208	(a)1,23,81,20[illegible]

Notes.—(1) This table is a continuation of table No. 7 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901- The annual returns from which it is prepared were discontinued for two years, and owing to change of classification in the revised form of the return, the collections for recent years are only roughly comparable with those of earlier years

(2) The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part IV of tables Nos. 1 and compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. II and their exclusion from Return No. VIII

(a) Includes arrear collections of R1,70,168

No. 9

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in each year from 1886-87 to 1909-10

	Old Classes*				Class I, R1,000 but less than R1,250		Class II, R1,250 but less than R1,500		Class III, R1,500 but less than R1,750		Class IV, R1,750 but less than R2,000	
	I—R500 but less than R750		II—R750 but less than R1,000									
	No.	R	No.	R	No.	R	No.	R	No.	R	No.	R
1886-87	185,795	20,26,740	45,585	7,79,090	30,966	7,09,020	20,352	5,98,110	12,281	4,58,850	9,007	4,13,940
1887-88	213,365	20,60,120	54,174	8,34,550	35,784	7,35,690	21,362	5,90,310	13,817	4,65,100	11,211	4,40,050
1888-89	207,841	20,95,940	59,173	9,09,850	38,703	7,93,890	21,390	5,86,810	14,452	4,90,740	12,469	4,88,880
1889-90	207,445	21,23,850	61,364	9,48,540	40,808	8,38,490	21,734	6,03,540	15,111	5,10,940	12,862	5,10,560
1890-91	209,860	21,48,740	64,399	9,91,170	42,411	8,76,180	22,004	6,08,670	15,058	5,10,690	13,478	5,37,750
1891-92	211,971	21,69,030	67,038	10,23,906	44,429	9,13,360	22,436	6,21,060	15,482	5,22,360	14,009	5,57,460
1892-93	213,886	21,46,830	69,693	10,76,646	46,145	9,47,400	23,501	6,52,610	15,828	5,38,900	14,734	5,86,750
1893-94	214,808	21,87,000	72,024	11,24,480	47,192	9,81,810	24,179	6,75,300	16,364	5,60,380	14,779	5,99,660
1894-95	219,295	22,16,030	74,565	11,53,320	49,033	10,13,630	24,792	6,93,190	16,894	5,76,840	15,291	6,13,660
1895-96	223,349	22,64,970	76,441	11,87,000	50,474	10,35,200	25,132	7,06,070	17,617	6,00,210	15,789	6,35,370
1896-97	220,786	22,49,900	77,297	12,06,520	50,917	10,58,690	25,336	7,07,060	20,067	6,08,620	15,900	6,47,520
1897-98	217,822	22,11,970	78,337	12,16,030	51,790	10,79,840	26,336	7,34,670	18,397	6,28,310	16,781	6,70,580
1898-99	223,604	22,60,538	79,550	12,43,819	53,026	11,03,505	26,970	7,57,616	18,764	6,45,812	17,291	6,94,950
1899-1900	227,754	22,69,513	81,126	12,58,372	54,052	11,13,533	27,524	7,68,138	19,136	6,51,702	18,317	7,14,779
1900-01	222,976	22,57,922	80,450	12,63,034	53,586	11,22,783	27,471	7,76,961	19,206	6,65,089	18,014	7,30,476
1901-02	230,202	23,45,320	83,886	13,19,925	56,219	11,85,152	28,446	8,04,741	20,451	7,07,072	18,687	7,64,512
1902-03	237,251	24,23,025	86,793	13,63,952	58,323	12,20,802	29,745	8,42,213	21,389	7,40,305	19,241	7,96,293
1903-04	246	697	6,347	71,567	86,736	16,46,126	29,378	8,36,214	21,096	7,39,527	18,967	7,93,450
1904-05	1	3	74	765	88,115	17,09,339	30,945	8,76,115	22,290	7,81,137	19,638	8,19,050
1905-06	..	..	30	395	89,450	17,17,266	31,608	8,97,104	23,037	8,08,246	20,252	8,46,891
1906-07	..	..	8	61	90,859	17,32,001	32,524	9,21,986	23,526	8,19,149	20,794	8,72,025
1907-08	..	..	13	130	91,301	17,68,333	33,616	9,62,494	23,987	8,48,368	21,178	8,94,368
1908-09	..	..	12	113	92,039	17,86,505	34,811	10,03,157	24,828	8,81,117	21,694	9,19,314
1909-10	..	..	9	92	94,415	18,61,898	36,180	10,55,275	25,664	9,24,653	22,059	9,47,564

	Total Classes I to IV (including old classes I and II)		Class V, R2,000 but less than R2,500		Class VI, R2,500 but less than R5,000		Class VII, R5,000 but less than R10,000		Class VIII, R10,000 but less than R20,000		Class X, R20,000 but less than R30,000	
	No.	R	No.	R	No.	R	No.	R	No.	R	No.	R
1886-87	303,986	49,83,750	12,035	7,13,830	20,020	18,95,410	7,848	16,61,440	3,096	13,24,450	936	5,73,580
1887-88	349,713	51,25,820	13,789	7,51,630	22,153	18,74,010	10,276	16,42,000	4,313	13,16,280	1,047	5,58,920
1888-89	354,028	53,66,110	14,551	7,77,210	23,366	19,70,790	10,448	17,37,510	4,392	13,81,650	1,051	5,98,870
1889-90	359,324	55,35,920	14,961	8,12,120	23,877	20,27,905	10,554	17,74,890	4,405	14,31,890	1,151	6,66,220
1890-91	367,210	56,73,200	15,435	8,34,740	23,808	20,31,540	10,897	18,14,550	4,403	14,52,250	1,112	6,23,340
1891-92	375,365	58,27,170	15,923	8,53,020	24,746	21,10,390	11,098	18,32,260	4,485	14,49,280	1,117	7,35,990
1892-93	383,787	59,49,130	16,118	8,75,870	25,377	21,64,020	11,410	19,24,440	4,595	14,84,180	1,082	6,15,210
1893-94	389,346	61,28,640	16,495	9,14,650	25,626	22,31,030	11,744	20,21,180	4,798	15,71,130	1,170	6,80,890
1894-95	399,870	62,66,670	16,536	9,13,570	26,492	22,90,050	11,828	20,27,670	5,332	17,29,100	1,331	7,33,590
1895-96	408,802	64,28,820	17,407	9,53,590	27,229	23,39,750	12,413	21,08,460	5,439	17,45,320	1,382	7,80,060
1896-97	410,303	64,78,310	17,880	9,76,070	27,709	23,74,950	12,556	21,18,510	5,439	17,48,290	1,313	7,54,120
1897-98	409,463	65,41,400	18,634	10,02,870	28,648	24,30,120	13,298	22,02,630	5,569	17,59,220	1,417	7,80,860
1898-99	419,295	67,06,240	18,659	10,24,640	28,890	24,96,995	13,309	22,41,018	5,507	17,75,288	1,343	7,78,078
1899-1900	427,909	67,76,037	19,319	10,43,905	29,378	25,48,629	13,583	22,92,931	5,504	17,64,428	1,350	7,91,295
1900-01	421,703	68,16,215	19,216	10,54,354	29,869	26,04,864	13,542	23,34,192	5,518	18,48,069	1,357	8,17,167
1901-02	437,891	71,26,712	19,244	10,80,292	30,869	27,30,110	14,076	24,18,388	5,829	19,60,197	1,400	8,35,038
1902-03	452,703	73,86,795	21,093	11,58,081	31,653	28,05,074	14,317	24,61,199	5,940	19,66,620	1,398	8,43,282
1903-04	162,764	40,87,581	19,625	11,07,868	32,603	28,88,729	14,616	25,32,823	6,259	20,97,313	1,441	8,70,684
1904-05	161,063	41,86,409	21,143	11,89,913	34,542	30,36,403	15,825	26,86,354	6,286	21,29,750	1,577	9,34,804
1905-06	164,377	42,69,902	22,139	12,27,821	35,522	31,15,809	16,241	27,89,376	6,639	22,27,097	1,673	9,83,452
1906-07	167,711	43,45,222	22,836	12,83,773	37,374	32,62,947	16,876	28,98,369	6,815	23,02,103	1,678	9,89,757
1907-08	170,108	44,73,693	23,970	13,60,481	38,586	34,67,999	17,388	30,63,981	7,141	24,52,474	1,790	10,67,098
1908-09	173,384	45,90,206	24,568	14,13,749	39,145	35,97,135	17,885	31,24,594	7,518	24,80,470	1,927	10,80,248
1909-10	178,327	47,89,482	25,358	14,64,559	40,918	36,87,055	18,886	33,22,462	7,380	25,37,269	1,738	10,58,327

	Class X, R30,000 but less than R40,000		Class XI, R40,000 but less than R50,000		Class XII, R50,000 but less than R1,00,000		Class XIII, R1,00,000 and more		Total Classes V to XIII	
	No.	R	No.	R	No.	R	No.	R	No.	R
1886-87	435	2,57,231	204	1,73,914	262	4,31,269	105	9,04,101	44,941	79,35,225
1887-88	388	3,02,847	194	1,98,837	263	4,43,397	144	8,62,812	52,567	79,50,683
1888-89	433	3,36,314	184	2,04,854	287	4,93,233	173	10,76,557	54,685	85,77,048
1889-90	416	3,38,722	195	2,15,193	314	5,45,276	186	12,23,324	56,059	90,35,540
1890-91	418	3,26,586	215	2,34,908	326	5,64,579	194	12,08,838	56,808	90,41,831
1891-92	461	3,76,966	222	2,37,020	332	5,80,503	189	11,74,973	58,573	93,42,402
1892-93	483	4,05,764	242	2,65,537	313	5,55,623	188	13,02,620	59,808	95,93,264
1893-94	477	4,10,402	227	2,53,116	312	5,43,749	149	8,71,145	60,998	94,97,292
1894-95	588	4,80,565	252	2,79,841	346	6,09,179	186	13,52,733	62,891	1,04,16,298
1895-96	604	4,88,916	264	2,88,632	349	5,93,140	204	14,24,134	65,291	1,07,22,002
1896-97	558	4,53,241	278	3,05,352	379	6,47,710	242	16,76,339	66,354	1,10,54,582
1897-98	543	4,35,932	275	3,03,711	389	6,27,456	243	15,42,111	68,995	1,10,84,910
1898-99	528	4,44,761	266	2,95,088	340	6,00,566	232	15,77,243	69,675	1,12,33,587
1899-1900	511	4,21,909	257	2,92,025	339	6,01,645	232	16,48,083	71,070	1,14,04,956
1900-01	558	4,67,776	280	3,13,970	364	6,58,199	228	16,19,537	70,932	1,17,16,128
1901-02	561	4,60,458	267	2,93,316	366	6,31,394	231	18,59,647	72,843	1,22,68,840
1902-03	539	4,55,089	272	3,14,161	366	6,47,390	239	19,09,241	75,822	1,25,60,137
1903-04	557	4,60,287	286	3,24,897	389	6,84,985	247	18,87,227	75,776	1,28,54,813
1904-05	574	4,85,223	289	3,26,010	435	7,63,318	262	20,68,968	80,933	1,36,20,743
1905-06	600	5,04,791	309	3,39,353	390	6,77,643	299	23,82,947	83,812	1,42,50,547(a)
1906-07	643	5,69,781	299	3,41,614	467	8,27,077	387	31,80,206	87,375	1,56,65,621
1907-08	660	5,77,339	337	3,90,338	564	9,56,785	494	34,10,712	93,777	1,67,56,974(b)
1908-09	730	6,08,591	352	4,04,257	487	8,88,955	423	36,33,705	93,035	1,71,56,173(c)
1909-10	687	6,00,562	322	3,77,318	469	8,57,080	360	32,39,738	96,048	1,71,22,443(c)

* Under the Income Tax Act, II of 1886, the taxable minimum of income was R500. By the Income Tax (Amendment) Act, XI of 1903, this minimum was raised to R1,000. Under the original Act the first two classes of incomes were (I) R500 but less than R750 and (II) R750 but less than R1,000. On the passing of the amendment Act of 1903 these two classes were left out. The figures from 1903-04 under the old classes represent collections of arrears of Income Tax assessed in 1902-03

(a) Includes R1,758 for which the details by classes are not available

(b) Includes R9,767 for which the details by classes are not available

(c) Excludes arrear collections R15,590 in 1908-09 and R22,017 in 1909-10 for which the details under each Part are not available

No. 10

NUMBER of ASSESSEES in each PROVINCE of BRITISH INDIA in the year 1909-10

	Old Classes I and II (under ₹1,000) (a)	Classes I to IV (₹1,000 to under ₹2,000)	Classes V to XIII (₹2,000 and above)	Total number
Burma	..	14,104	7,791	22,012
Eastern Bengal and Assam	..	13,465	6,639	20,104
Bengal	..	30,962	19,518	50,480
United Provinces of Agra and Oudh	..	21,942	10,530	33,602
Panjab	..	17,896	7,224	25,120
North-West Frontier Province	..	1,526	645	2,171
Bombay	..	28,583	16,465	45,048
Central Provinces and Berar	..	6,658	2,853	9,511
Madras	..	32,835	13,269	46,104
Other Provinces and Departments of Government	9	10,347	11,114	21,471
TOTAL	9	178,318	96,048	(b) 275,623

No. 11

COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in each year from 1900-01 to 1909-10

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL†	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL†
	1900-01			1901-02		
Burma	3,39,140	7,23,780	11,17,280	3,70,572	8,26,615	12,10,734
Assam	1,03,675	1,91,906	2,95,581	1,02,940	1,94,396	2,97,336
Bengal	16,40,931	34,65,382	51,13,300	17,67,788	38,50,748	56,18,536
United Provinces of Agra and Oudh	10,49,820	14,71,620	25,21,440	10,56,366	13,79,953	(d)25,18,658
Panjab	7,36,704	7,39,880	14,76,584	7,23,593	7,03,269	14,26,862
North-West Frontier Province	..	..	..	51,789	51,553	1,03,342
Bombay	11,67,354	25,63,506	38,05,213	12,21,585	25,72,528	37,94,113
Central Provinces	1,32,454	2,25,137	3,57,591	1,27,883	2,09,738	3,37,621
Madras	11,92,288	15,06,909	26,99,197	12,63,251	15,78,698	28,41,949
Other Provinces and Departments of Government	4,58,159	18,07,422	22,78,725	4,46,431	18,33,473	22,96,365
TOTAL	68,20,525	1,26,95,542	1,96,64,911	71,32,198	1,32,00,971	2,04,45,516
	1902-03			1903-04		
Burma	3,80,717	8,21,314	(c)12,15,276	2,29,342	9,47,104	(a)11,86,971
Assam	1,04,666	2,03,250	3,07,916	48,736	1,97,738	2,46,474
Bengal	18,18,827	40,08,240	58,27,067	9,76,056	39,46,796	49,22,852
United Provinces of Agra and Oudh	10,91,061	13,79,312	(d)25,49,878	5,73,876	13,52,168	(b)19,95,959
Panjab	7,16,884	7,36,546	14,53,430	4,08,995	7,57,670	11,66,665
North-West Frontier Province	52,962	60,775	1,13,737	33,466	65,507	98,973
Bombay	13,13,738	25,87,526	39,01,264	7,93,310	28,33,894	(c)36,27,204
Central Provinces	1,32,646	2,19,544	3,52,190	69,928	2,17,714	2,87,642
Madras	13,03,301	16,31,670	29,34,971	7,42,894	16,42,128	23,85,022
Other Provinces and Departments of Government	4,76,460	18,64,413	23,48,914	2,15,177	18,57,982	20,93,466
TOTAL	73,91,202	1,35,12,590	2,10,04,643	40,91,780	1,38,18,701	(c)1,80,11,228

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments (the last up to 1903-04), and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

(a) These figures represent the number of persons assessed to income tax in 1902-03 from whom arrears were collected in later years

(b) Includes 117 assessees for Burma, 1,130 assessees for the United Provinces and 1 for Departments of Government for whom information about classes is not available

* See note marked (*) at foot of table No. 9. The figures under 'classes I to IV' include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04

† The figures in this column differ in some cases from the sums of the figures in the two preceding columns, as explained in the notes (c) and (d). The sum of the totals in the two preceding columns exceed the sum of the figures in the two 'total' columns in table No. 9 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 1, 3, and 7. Previous to 1908-09, however, some small differences occurred

(c) Includes £13,245 being deductions on commission paid to thugyis

(d) Includes ₹82,339 in 1901-02, and ₹79,505 in 1902-03, on account of collections by employers under section 9 (2) of the Act, the details of which by classes are not available

No. 11—*continued*

COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in each year from 1900-01 to 1909-10—continued

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †
	1904-05			1905-06		
Burma	2,38,323	11,23,927	(a)13,69,082	2,84,632	12,42,379	(a)15,33,568
Assam	48,917	1,98,049	2,46,966	2,81,172	6,51,018	(c) 9,42,299
Bengal (f)	9,96,365	40,03,160	49,99,525	7,90,623	38,33,221	46,23,844
United Provinces of Agra and Oudh	5,74,125	13,87,768	(b)20,36,665	5,60,678	14,24,587	(b)20,64,183
Panjab	4,24,270	7,94,915	12,19,185	4,27,032	8,08,495	12,35,527
North-West Frontier Province	35,758	72,961	1,08,719	37,703	78,674	1,16,377
Bombay	7,97,790	29,01,908	36,99,698	7,88,040	30,16,838	38,04,878
Central Provinces	1,44,332	4,14,618	5,58,950	1,52,128	3,91,356	5,43,484
Madras	7,12,381	17,97,471	25,09,852	7,19,936	18,63,728	25,83,664
Other Provinces and Departments of Government	2,17,386	19,09,222	21,55,602	2,29,382	19,53,703	22,05,674
TOTAL	41,89,647	1,46,03,999	1,89,04,244	42,71,326	1,52,63,999	1,96,53,493
	1906-07			1907-08		
Burma	2,98,121	12,39,373	(a)15,43,349	3,14,569	14,06,410	(a)17,27,575
Eastern Bengal and Assam (d)	2,98,327	7,11,709	10,10,036	3,17,823	7,95,386	11,13,209
Bengal (d) ( )	8,00,916	40,38,366	48,39,282	8,17,930	43,56,920	51,74,850
United Provinces of Agra and Oudh	5,60,617	14,73,810	(b)21,15,070	5,73,783	15,18,291	(b)21,78,968
Panjab	4,46,157	8,81,224	13,27,381	4,55,264	9,10,000	(f)13,65,858
North-West Frontier Province	39,038	84,685	1,23,723	40,765	87,016	(h)1,27,821
Bombay	7,88,547	38,55,014	46,43,561	8,02,300	40,53,780	(i)48,50,170
Central Provinces	1,51,804	4,28,995	5,80,799	1,60,661	4,27,835	5,88,496
Madras	7,24,944	20,01,857	27,26,801	7,43,137	21,97,430	29,40,567
Other Provinces and Departments of Government	2,37,884	20,01,357	22,61,637	2,49,536	21,00,599	(g)23,76,560
TOTAL	43,46,355	1,67,16,390	2,11,71,639	44,75,768	1,78,53,667	2,24,44,614
	1908-09			1909-10		
Burma	3,33,744	14,41,083	(a)17,80,326	3,59,522	14,69,528	(a)18,34,072
Eastern Bengal and Assam (d)	3,37,574	8,38,219	11,75,793	3,53,437	8,46,876	12,00,313
Bengal	8,21,200	48,03,669	56,24,869	8,69,758	47,09,102	55,78,860
United Provinces of Agra and Oudh	5,82,468	15,64,344	(b)22,33,140	5,95,938	15,19,024	(b)22,03,791
Panjab	4,73,301	9,36,818	(h)14,10,854	4,96,324	9,55,357	(e)14,51,681
North-West Frontier Province	42,362	86,734	(h)1,29,158	42,195	89,541	(h)1,32,163
Bombay	8,07,868	39,21,484	47,29,352	8,23,884	38,60,744	46,84,628
Central Provinces and Berar	1,65,324	3,98,483	5,63,807	1,72,324	3,63,877	5,36,201
Madras	7,65,204	21,82,766	29,47,970	8,05,335	22,23,659	30,28,994
Other Provinces and Departments of Government	2,64,665	21,41,360	(g)24,28,398	2,74,160	22,44,473	(g)25,44,780
TOTAL	45,93,710	1,83,14,960	2,30,23,667	47,92,877	1,82,82,181	2,31,95,483

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments (the last up to 1903-04), and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

* See note marked (*) at foot of table No. 9. The figures under 'classes I to IV' include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04

† The figures in this column differ in some cases from the sums of the figures in the two preceding columns, as explained in notes (a), (b), (g), (h), and (i). The sum of the totals in the two preceding columns exceed the sum of the figures in the two 'total' columns in table No. 9 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 1, 3, and 7. Previous to 1908-09, however, some small differences occur

(a) Includes R10,525 in 1903-04, R6,832 in 1904-05, R6,557 in 1905-06, R5,855 in 1906-07, R6,596 in 1907-08, R5,499 in 1908-09 and R5,022 in 1909-10 being deductions on commission paid to thugyis

(b) Includes R69,915 in 1903-04, R74,772 in 1904-05, R78,918 in 1905-06, R80,643 in 1906-07, R36,894 in 1907-08, R86,323 in 1908-09, and R83,829 in 1909-10 on account of collections by employers under section 9 (2) of the Act, the details of which by classes are not available

(c) Defective in the details

(d) The figures from 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905

(e) Incomplete

(f) Including arrears of previous years realised during the year of report, with effect from 1901-02

(g) Includes R26 354 in 1907-08, R22,373 in 1908-09 and R26,147 in 1909-10 collected on the profits of some railway companies

(h) Includes arrear collections of R594 and R 735 in the Panjab and R 40, R62 and R127 in the North-West Frontier Province in 1907-08, 1908-09, and 1909-10 respectively, the details of which by classes are not available

(i) Excludes arrear collections of R5,910 for which the details under each Part are not available

TRIBUTES FROM NATIVE STATES

[TABLE 1; PAGE 163]

(Compiled from the Finance and Revenue Accounts of the Government of India)

The statistics of revenue recorded in this table represent tributes received from Native States, in several cases as a result of exchanges of territory and settlement or claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops, the latter constituting a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country. The figures do not show any important fluctuations from year to year except for arrears and their recovery and the levy of fees on succession (*nazarana*) in some cases.

The total receipts are less than one per cent of the total Indian revenue. The tributes and contributions amount to nearly 89 per cent, and those for special military forces are over 10 per cent of the total receipts. Fees on succession are on the average nearly 1 per cent.

Madras contributes nearly 51 per cent, India—General, which includes tributes and contributions from amongst others the Udaipur, Jaipur, Jodhpur, Kotah, Bhopal, and Jowrah States, nearly 22 per cent, Bombay 16 per cent, and Burma 5 per cent

TRIBUTES FROM NATIVE STATES

No. 1

STATEMENT shewing TRIBUTES (in rupees) from NATIVE STATES in each PROVINCE in each official year 1905-06 to 1909-10

		Tributes and Contributions of R50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces	Fees on Successions	Total Tributes
India, General (a)	1905-06	10,13,398	1,80,792	5,79,249	..	17,73,439
	1906-07	11,81,761	1,37,254	6,43,156	9,265	19,71,436
	1907-08	10,52,720	2,21,590	6,09,547	7,594	18,91,451
	1908-09	11,12,720	2,60,760	6,89,522	3,017	20,65,519
	1909-10	9,96,053	2,20,510	6,66,710	4,144	18,87,417
Central Provinces and Berar	1905-06	2,31,037		..	..	2,31,037
	1906-07	2,91,937		..	1,600	2,93,537
	1907-08	1,40,437		..	1,000	1,41,437
	1908-09	2,47,287		..	336	2,47,623
	1909-10	2,38,587		..	..	2,38,587
Burma	1905-06	5,28,087		..	..	5,28,087
	1906-07	4,93,242		..	..	4,93,242
	1907-08	4,47,196		..	..	4,47,196
	1908-09	4,49,600		..	..	4,49,600
	1909-10	4,02,322		..	..	4,02,322
Eastern Bengal and Assam	1905-06	50,100		..	185	50,285
	1906-07	50,100		..	..	50,100
	1907-08	50,000		..	..	50,000
	1908-09	50,200		..	..	50,200
	1909-10	50,000		..	..	50,000
Bengal	1905-06	20,550		..	..	20,550
	1906-07	33,150		..	..	33,150
	1907-08	28,675		..	..	28,675
	1908-09	34,175		..	..	34,175
	1909-10	52,250		..	..	52,250
Panjab	1905-06	2,31,000	46,617	..	24,400	3,02,017
	1906-07	2,31,000	45,780	..	..	2,76,780
	1907-08	2,31,000	45,158	..	..	2,76,158
	1908-09	2,31,000	46,516	..	6,600	2,84,116
	1909-10	2,31,000	45,890	..	1,00,000	3,76,890
Madras	1905-06	42,83,112	24,701	2,00,089	500	45,08,402
	1906-07	42,83,112	24,701	2,00,089	..	45,07,902
	1907-08	42,83,112	24,701	2,00,089	..	45,07,902
	1908-09	42,83,112	24,701	2,00,089	..	45,07,902
	1909-10	42,83,112	10,318	2,00,089	..	44,96,519
Bombay	1905-06	12,88,186	44,959	89,405	1,25,084	15,47,634
	1906-07	12,22,323	50,553	74,440	41,327	13,88,643
	1907-08	12,45,102	45,979	1,23,387	10,508	14,24,976
	1908-09	11,14,685	..	82,258	8,464	12,05,407
	1909-10	12,62,592	..	..	58,030	13,20,622
Total	1905-06	79,42,539		8,68,743	1,50,169	89,61,451
	1906-07	80,44,913		9,17,685	52,192	90,14,790
	1907-08	78,15,670		9,33,023	19,102	87,67,795
	1908-09	78,54,256		9,71,869	18,417	88,44,542
	1909-10	77,95,634		8,66,799	1,62,174	88,24,607

(a) Includes amongst others Udaipur, Jaipur, Jodhpur, Kotah, Bhopal and Jowrah States

INTEREST RECEIPTS

[TABLE 1, PAGE 165]

(Compiled from the Finance and Revenue Accounts of the Government of India)

The interest receipts in this section do not include interest on public works capital. The most important items included under this head of revenue are the loans and advances made by the Imperial Government to the Presidency Corporations and to Native States, as well as those by the Provincial Governments to mofussil municipalities and cultivators. The amount of the interest accrued on the former comes to about 36 per cent, and on the latter 23 per cent of total receipts. This head also includes the interest on the securities held by the Paper Currency Department which contributes about 28 per cent of the total. There are other minor items, such as interest on securities of provincial funds, on arrears of revenue, and on overdrawn capital of guaranteed railways, which are included under this head of revenue.

The total receipts amount to about 1½ per cent of the total Indian revenue. India—General, which includes the transactions of the Government of India, contributes nearly one half of the receipts, Bombay about a fifth, Bengal a seventh, the United Provinces of Agra and Oudh about one-fourteenth, and Madras one-seventeenth.

INTEREST RECEIPTS

No. 1

STATEMENT shewing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year, 1905-06 to 1909-10

		Imperial Loans and Advances			Provincial Loans and Advances								
		Native States	Presidency Corporations	Others	Mofussil Municipalities	Advances to cultivators	Other Loans and advances	On Currency investments	Securities of Provincial funds	On arrears of Revenue	On over-drawn capital of Guaranteed Railways	Other items	Total
India, General (a)	1905-06	9,88,547	..	5,86,546	..	..	18,273	34,70,420	2,337	53	2,86,941	26,100	53,79,217
	1906-07	11,16,468	..	75,045	..	..	15,500	34,70,420	2,420	12	4,40,290	50,068	51,70,223
	1907-08	10,58,570	..	74,187	..	..	15,688	34,70,420	944	..	10,66,923	1,902	58,38,634
	1908-09	10,75,480	..	70,637	..	..	15,537	34,70,420	1,434	..	11,09,619	7,35,248	65,31,375
	1909-10	9,00,775	..	73,765	..	..	17,909	34,70,420	1,536	1	20,60,085	3,56,554	68,87,139
Burma	1905-06	..	..	..	11,518	42,203	2,145	..	..	..	..	..	55,956
	1906-07	..	..	..	12,097	48,322	1,344	..	..	..	..	234	62,017
	1907-08	..	..	..	23,231	69,457	554	..	..	..	..	60	93,302
	1908-09	..	..	..	34,292	85,759	708	..	..	..	..	..	1,20,759
	1909-10	..	..	..	33,267	72,847	7,809	..	..	..	..	..	1,13,423
Eastern Bengal and Assam	1905-06	..	..	..	3,790	2,621	5,317	..	3,621	3,356	..	493	19,313
	1906-07	..	..	..	6,823	17,283	7,329	..	7,154	7,098	..	1,243	46,730
	1907-08	..	..	..	10,349	44,596	9,042	..	7,762	8,895	..	883	81,487
	1908-09	..	..	..	12,804	39,647	76,560	..	5,534	4,376	..	1,699	1,39,914
	1909-10	..	..	..	14,825	46,183	79,008	..	5,735	6,546	..	838	1,51,135
Bengal	1905-06	1,988	13,55,258	..	2,31,565	47,196	29,942	..	11,873	73,242	..	7,421	16,58,395
	1906-07	..	13,26,981	..	1,43,978	52,808	6,170	..	9,255	67,552	..	19,074	16,25,318
	1907-08	..	13,72,197	..	1,47,447	1,06,498	54,842	..	9,714	64,712	..	2,395	17,57,805
	1908-09	..	12,63,530	..	1,57,324	1,85,652	1,85,356	..	7,070	37,071	..	2,379	17,36,382
	1909-10	..	11,94,766	..	1,55,512	3,21,585	2,78,438	..	6,634	32,026	..	2,846	19,91,551
United Provinces of Agra and Oudh	1905-06	..	..	..	3,52,498	25,698	22,754	..	27,123	..	..	72	4,28,145
	1906-07	..	..	..	3,59,906	1,04,476	74,331	..	31,385	..	..	65	5,70,160
	1907-08	..	..	..	3,52,172	1,47,985	1,05,340	..	38,525	..	..	328	6,44,350
	1908-09	..	..	..	3,80,674	7,26,922	1,94,293	..	13,064	..	..	3,700	13,18,653
	1909-10	..	..	..	4,14,891	9,30,666	2,59,300	..	13,940	..	..	1,319	16,19,315
Punjab	1905-06	59,639	..	..	1,87,274	88,014	3,562	..	2,210	9,447	..	10	3,50,161
	1906-07	51,664	..	..	1,81,312	1,20,938	3,244	..	1,851	7,988	..	10	3,67,007
	1907-08	42,960	..	..	1,76,885	1,04,587	3,646	..	2,146	4,993	..	1	3,35,388
	1908-09	34,359	..	..	1,62,981	1,11,328	10,609	..	..	5,364	..	105	3,24,746
	1909-10	25,573	..	..	1,66,097	1,70,554	18,082	..	..	20,324	..	..	4,00,630
North-West Frontier Province	1905-06	..	..	8,847	..	..	..	..	..	..	..	..	8,847
	1906-07	..	..	9,948	..	..	..	..	..	..	..	..	9,948
	1907-08	..	..	13,008	..	..	..	..	..	..	..	40	13,048
	1908-09	..	..	12,939	..	..	..	..	..	..	..	..	12,939
	1909-10	..	..	11,751	..	..	..	..	..	..	..	..	11,751
Central Provinces and Berar	1905-06	..	..	14,220	34,846	28,743	449	..	7,014	1,357	..	99	86,737
	1906-07	..	..	..	29,200	54,043	..	..	6,850	..	..	1,455	91,548
	1907-08	..	..	..	47,620	36,164	..	..	6,851	..	..	747	91,382
	1908-09	..	..	..	42,178	1,06,741	263	..	2,989	..	..	1,652	1,53,823
	1909-10	3,439	..	..	49,610	1,96,497	1,069	..	2,989	..	..	3,920	2,57,524
Madras	1905-06	..	3,46,616	..	72,685	1,47,801	4,140	..	78,401	38,668	..	1,868	6,90,179
	1906-07	..	2,84,848	..	76,236	1,68,982	4,379	..	1,09,614	42,547	..	2,340	6,89,440
	1907-08	..	3,13,303	..	83,202	1,77,554	3,525	..	1,37,915	33,002	..	2,293	7,50,884
	1908-09	..	3,55,325	45,892	82,689	1,67,678	76,132	..	6,443	29,487	..	505	7,63,851
	1909-10	..	4,17,275	44,899	85,637	1,93,198	72,971	..	6,443	26,006	..	2	8,45,931
Bombay	1905-06	80,287	13,30,790	1,462	44,694	2,74,782	1,90,088	..	25,616	2,958	16,485	3,179	19,29,691
	1906-07	4,43,963	13,23,568	1,191	41,231	3,50,359	95,444	..	74,783	4,959	..	3,370	23,38,868
	1907-08	2,79,152	13,15,755	1,272	95,477	5,71,974	36,409	..	74,458	14,346	12,657	1,154	24,43,690
	1908-09	2,71,993	13,07,692	873	43,164	5,34,909	75,332	..	50,906	5,686	13,418	2,651	23,11,624
	1909-10	3,03,067	12,99,051	723	30,157	11,82,243	95,816	..	50,916	5,745	..	2,722	29,70,440
Total	1905-06	11,30,461	30,32,664	6,11,054	8,38,780	6,57,069	1,86,675	34,70,420	2,07,795	1,29,081	3,03,426	38,247	1,06,06,641
	1906-07	16,12,095	29,35,397	86,184	8,50,583	9,16,711	2,08,261	34,70,420	2,43,322	1,30,156	4,40,290	77,859	1,09,71,278
	1907-08	13,71,682	30,01,255	88,467	9,36,473	12,58,635	2,79,382	34,70,420	2,78,315	1,25,858	10,79,580	9,893	1,18,99,960
	1908-09	13,81,832	29,26,547	1,29,341	9,16,195	19,08,736	6,34,790	34,70,420	87,440	81,978	11,28,037	8,00,339	1,34,66,066
	1909-10	12,32,854	29,11,092	1,35,638	9,50,096	31,13,223	8,29,499	34,70,420	87,296	88,642	20,60,085	3,69,992	1,52,48,837

(a) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and the Central India, Rajputana, and Baluchistan Agencies

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, ESSLINGE STREET

[FIFTH ISSUE]

STATISTICS OF BRITISH INDIA

(WITH STATISTICS, WHERE AVAILABLE, RELATING TO CERTAIN NATIVE STATES)

For 1910-11 and preceding years

PART IV *(b)*

FINANCE AND REVENUE

INCLUDING STATISTICS RELATING TO

Principal Heads of Revenue: Land Revenue, Opium, Salt, Stamps, Customs, etc.

COMPILED IN THE OFFICE OF
THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE, INDIA

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STATISTICS OF BRITISH INDIA

PART IV (*b*)—FINANCE AND REVENUE

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SUMMARY of the STATISTICS of BRITISH INDIA, PART IV (b)—FINANCE and REVENUE

	1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1909-10	1910-11
LAND REVENUE—								
Receipts . . . . R	..	..	24,75,42,050	27,02,26,190	27,37,81,705	29,74,64,233	33,67,42,941	33,08,32,886
Charges . . . . „	..	..	3,67,61,360	4,09,70,540	4,22,31,350	5,00,11,481	5,47,42,665	5,49,07 649
FORESTS—								
Area . . . . sq. m.	..	..	112,608	112,511	208,369	233,651	245,551	(b)
Revenue . . . R	..	..	1,49,67,135	1,70,99,380	1,97,70,493	2,66,74,593	2,60,25,794	
Expenditure . . . „	..	..	80,63,125	93,32,610	1,11,60,040	1,42,58,521	1,49,25,654	
Outturn of Forest produce—								
Timber and fuel ..c. ft.	..	..	..	..	..	246,334,840	241,132,930	
Bamboos . . . No.	..	..	..	..	..	210,173,780	199,140,621	
Minor produce . . R	..	..	..	..	..	55,12,819	83,11,418	
OPIUM—								
Receipts . . . . „	10,48,00,510	8,94,25,150	7,87,91,820	7,12,39,220	7,65,33,633	8,20,31,694	8,30,20,245	11,28,29,433
Charges . . . . „	2,02,87,570	3,05,76,740	2,18,07,970	2,06,89,410	2,67,88,124	2,83,86,616	1,66,52,322	1,86,99,859
Area under cultivation . Acres	536,282	594,921	501,719	532,272	606,662	613,996	354,577	362,368
Production to August 31 . mds.	94,798	121,500	83,099	87,281	89,149	107,228	67,666	44,926
SALT—								
Receipts . . . . R	7,06,27,656	6,32,08,497	8,23,16,832	8,57,13,440	9,05,05,670	6,07,89,821	4,71,66,698	4,44,52,469
Charges . . . . „	36,34,882	42,24,292	46,52,727	61,69,160	64,12,715	67,34,095	70,50,520	72,07,668
Quantity consumed . . mds.	27,363,609	31,690,062	33,280,738	34,686,981	35,816,282	38,599,745	43,238,237	40,565,988
Duty . . . . R	6,76,64,790	6,02,48,710	7,98,10,730	8,31,14,370	8,75,57,786	5,73,97,425	4,34,85,142	4,08,17,010
STAMPS—								
Receipts . . . . „	3,24,86,550	3,66,14,210	4,07,20,810	4,72,10,020	5,01,06,562	5,85,16,734	7,13,35,213	7,56,47,769
Charges . . . . „	10,91,140	10,95,710	11,73,390	13,27,250	15,49,190	18,92,767	20,75,339	21,24,855
EXCISE—								
Receipts . . . . „	3,18,79,960	3,98,20,531	4,92,12,736	5,65,36,608	5,91,98,376	8,53,37,424	9,86,25,350	10,54,10,448
Charges . . . . „	9,12,797	11,90,469	17,49,806	21,17,171	25,23,808	38,83,446	61,95,528	62,08,341
PROVINCIAL RATES—								
Revenue . . . . „	..	..	3,49,12,400	3,70,70,050	3,84,40,692	4,19,70,756	80,88,348	83,15,677
Expenditure . . . „	..	..	54,040	52,675	5,09,616	5,58,168	74,175	96,363
CUSTOMS REVENUE—								
From Imports . . . „	1,77,13,580	43,54,500	79,44,510	3,97,86,452	4,01,42,293	5,00,89,920	5,89,59,782	8,08,61,009
„ Exports . . . „	71,86,610	74,38,490	92,10,395	92,92,242	84,89,433	1,15,11,257	1,04,63,696	1,30,87,498
INCOME TAX—								
Assesses and collections—								
Incomes, less than R1,000 — No.	..	..	274,259	299,796	303,426	(a) 30	(a) 9	...
Incomes, less than R1,000 — R	..	..	31,39,910	34,51,970	35,20,956	(a) 395	(a) 92	..
„ less than R2,000 — No.	..	..	92,951	109,012	118,277	164,347	178,318	180,892
„ less than R2,000 — R	..	..	25,33,290	29,76,850	32,95,259	42,69,567	47,89,390	48,22,957
„ R2,000 and above — No.	..	..	56,808	65,291	70,932	83,812	96,048	95,647
„ R2,000 and above — R	..	..	90,41,831	1,07,22,002	1,17,16,128	1,42,50,547	1,71,22,443	1,68,50,257
TOTAL (inclusive of interest on securities) — No.	..	..	425,614	476,917	498,686	249,444	275,623	277,822
TOTAL (inclusive of interest on securities) — R	..	..	1,57,79,390	1,81,67,620	1,96,64,911	1,96,53,498	2,31,95,483	2,92,59,164
TRIBUTES FROM NATIVE STATES R	..	..	76,04,210	79,23,010	86,67,349	89,61,451	88,24,607	91,11,699
INTEREST RECEIPTS . „			89,26,309	80,12,670	89,26,309	1,06,06,641	1,52,48,837	1,57,99,586

(a) With effect from the 1st April 1903 the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903 These figures represent the arrears of 1902-03

(b) Figures for 1910-11 not yet available

LAND REVENUE

[TABLES 1 AND 2, PAGES 5 AND 6]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This section shows the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents over a quarter of the total revenue of India, is made up on the average of the last five years, chiefly of receipts under the following heads :—

Ordinary land revenue	about 90 per cent
Assessment of alienated lands less quit-rents	,, 3 per cent
Capitation tax	,, 3 per cent
Fisheries and miscellaneous revenue	,, 3 per cent

Receipts from the sale of proprietary right, waste lands, etc., and recovery of survey and settlement charges amounted to less than 1 per cent. Land revenue due to irrigation amounts to about 1⅔ crores of rupees and represents over 5 per cent of the total land revenue, but is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to nearly 29 crores, of which about 6½ crores are contributed by Madras and the United Provinces each, 4 crores by Bombay, 3 crores by Bengal, 2½ crores by the Punjab and Burma each, and nearly 2 crores each by Eastern Bengal and Assam, and the Central Provinces and Berar. The permanent settlement system obtains over the greater part of Bengal and Eastern Bengal, nearly a third of Madras, some districts of the United Provinces, and other scattered tracts.

The year 1906-07 was a normal year and land revenue rose by over 1·80 crores, of which Bombay contributed 63 lakhs, Eastern Bengal and Assam 44 lakhs, Madras 43 lakhs, the United Provinces and the Punjab 28 lakhs each. Bengal showed a falling-off of 34 lakhs.

The falling-off of 1·62 crores in 1907-08 is attributable to the suspensions and remissions which were sanctioned on a very large scale consequent on the prevalence of famine. The remissions and suspensions were largest (*viz.*, a crore) in the United Provinces. Bombay comes next with 34 lakhs, and the Punjab and the Central Provinces account for 20 and 11 lakhs, respectively.

In 1908-09 there was a rise in land revenue by 1½ crores owing mainly to large collection of famine arrears. The largest increase took place in the United Provinces (1·25 crores), Burma and Madras standing next with 22·7 lakhs and 4·15 lakhs, respectively.

In 1909-10, agricultural conditions were very good on the whole, and land revenue rose by over 2·06 crores, of which Bombay contributed 64·3 lakhs, the Punjab 52·8 lakhs, the United Provinces 41·7 lakhs, the Central Provinces and Berar 22·3 lakhs, Madras 14·1 lakhs, Eastern Bengal and Assam 5·8 lakhs and Bengal 4·5 lakhs.

The falling-off of 49·6 lakhs in 1910-11 is attributable mainly to remissions and suspensions : the United and the Central Provinces are jointly responsible for some 30 lakhs of the stated decrease; Burma accounts for 13·6 lakhs and the Punjab for 8·6 lakhs. Madras, on the other hand, showed an increase of 11·4 lakhs.

Bombay contributes about 97 per cent of the receipts from assessment of alienated lands less quit-rents, and the Punjab over 2 per cent, while the share of Bengal is below 1 per cent.

Nearly the whole of the capitation tax is derived from Burma, Eastern Bengal and Assam being the only other province which contributes towards this head to the extent of over 2½ per cent.

Burma is responsible for more than a half of the fisheries and miscellaneous revenue. Bombay, the Punjab, and the United Provinces, contribute from 5 to 8 lakhs each; Eastern Bengal and Assam, Madras, Bengal, the North-West Frontier Province, and the Central Provinces and Berar follow with shares varying from 1½ to 4 lakhs each.

Land revenue due to irrigation is derived chiefly from Madras, the Punjab, Bombay, and the United Provinces.

The expenditure on land revenue (including district administration) is about 17 per cent of the receipts and represents nearly 5 per cent of the total expenditure.

The detailed items on the five years' average are :—

Charges of district administration	44 per cent
District charges	24 per cent
Allowances to district and village officers	12 per cent
Survey and settlements	12 per cent
Commissions on collections	5 per cent
Management of Government estates and grazing lands	2 per cent

The expenditure on district administration is the highest in Madras which is answerable for 20 per cent. The United Provinces comes next with a share of 18 per cent, Bombay, accounts for about 15 per cent., Bengal and Burma for 11 per cent. each, and the Punjab for 9 per cent, Eastern Bengal and Assam is responsible for 8 per cent and the Central Provinces and Berar for 5 per cent.

LAND REVENUE—*continued*

Bengal leads with a share of about 21 per cent of the expenditure on survey and settlements, Eastern Bengal and Assam accounts for 20 per cent, Madras for 17 per cent, and the Punjab for about 15 per cent, Burma accounts for 12 per cent, while the Central Provinces and the United Provinces are jointly debited to the extent of about 9 per cent only.

The United Provinces are responsible for 28 per cent of the expenditure under district charges Bombay comes next with 20 per cent; Madras is answerable for 17 per cent, the Punjab 12 per cent, Burma 9 per cent, and the Central Provinces 7 per cent.

Madras is answerable for nearly 62 per cent of the expenditure under "Allowances to district and village officers," Bombay nearly 22 per cent, and the Central Provinces 16 per cent.

LAND REVENUE

No. 1

STATEMENT showing LAND REVENUE RECEIPTS (in rupees) in each PROVINCE in each official year, 1906-07 to 1910-11

		Ordinary Land Revenue	Assessment of alienated lands, less quit-rents	Capitation tax	Sale of proprietary right, waste lands, etc.	Fisheries and miscellaneous revenue	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
India, General (a)	1906-07	13,27,080	..	6,876	837	1,94,950	..	15,29,743	..	15,29,743
	1907-08	13,20,828	..	6,208	2,654	1,74,962	..	15,04,652	..	15,04,652
	1908-09	16,14,455	..	2,340	3,241	1,73,742	..	17,93,778	..	17,93,778
	1909-10	16,78,836	..	966	7,964	1,95,897	..	18,83,663	..	18,83,663
	1910-11	14,97,716	..	1,403	2,314	1,98,367	..	16,99,800	..	16,99,800
Central Provinces and Berar	1906-07	1,68,75,780	..	..	39,126	1,58,336	..	1,70,73,306	..	1,70,73,306
	1907-08	1,57,57,749	..	..	25,707	2,02,595	..	1,59,86,051	..	1,59,86,051
	1908-09	1,63,73,624	..	..	86,264	1,71,003	..	1,66,30,891	..	1,66,30,891
	1909-10	1,86,07,967	..	..	23,208	1,40,496	..	1,87,74,671	..	1,87,74,671
	1910-11	1,79,69,633	..	..	14,606	1,46,889	..	1,81,31,128	..	1,81,31,128
Burma	1906-07	2,37,08,678	..	97,24,180	31,147	51,45,677	..	3,86,09,682	*45,191*	3,85,64,491
	1907-08	2,45,96,960	..	88,59,325	48,937	52,42,943	..	3,87,48,165	*29,581*	3,87,18,584
	1908-09	2,58,56,618	..	96,58,372	11,153	55,42,762	..	4,10,68,905	*30,136*	4,09,38,769
	1909-10	2,58,60,193	..	96,10,981	35,716	65,22,578	..	4,20,29,468	*96,582*	4,19,32,886
	1910-11	2,45,04,860	..	98,64,964	..	62,48,959	..	4,06,18,783	*1,17,395*	4,05,01,388
Eastern Bengal and Assam	1906-07	1,86,07,534	9,139	2,26,617	8,572	3,15,746	1,85,058	1,93,52,666	..	1,93,52,666
	1907-08	1,88,10,984	9,211	2,58,039	6,654	3,50,714	7,39,112	2,01,74,714	..	2,01,74,714
	1908-09	1,88,61,448	9,179	2,35,298	15,109	4,11,988	3,29,638	1,98,62,660	..	1,98,62,660
	1909-10	1,94,46,328	9,288	2,52,414	14,288	3,99,268	1,49,599	2,02,71,185	..	2,02,71,185
	1910-11	1,94,55,933	9,146	2,73,510	20,650	4,25,231	34,448	2,02,18,918	..	2,02,18,918
Bengal	1906-07	2,85,53,571	78,949	243	95,863	2,69,129	*—92,874*	2,89,04,871	..	2,89,04,871
	1907-08	2,80,85,306	78,011	161	51,422	2,33,429	7,57,391	2,92,05,720	..	2,92,05,720
	1908-09	2,86,46,849	77,358	5,103	52,952	2,34,471	2,56,710	2,92,73,443	..	2,92,73,443
	1909-10	2,90,96,514	65,262	645	1,51,876	2,68,994	9,02,005	3,04,85,296	..	3,04,85,296
	1910-11	2,88,79,644	64,446	4,427	51,773	2,53,852	11,15,389	3,03,69,531	..	3,03,69,531
United Provinces of Agra and Oudh	1906-07	6,25,28,271	..	..	8,995	6,75,029	..	6,32,12,295	*15,62,148*	6,16,50,147
	1907-08	5,23,87,259	..	..	16,914	6,61,060	..	5,30,65,233	*16,33,384*	5,14,31,849
	1908-09	6,49,66,067	..	..	11,830	6,41,729	..	6,56,19,626	*16,34,249*	6,39,85,377
	1909-10	6,91,36,130	..	..	1,585	7,24,070	..	6,98,61,785	*16,53,415*	6,82,08,370
	1910-11	6,67,73,841	..	..	1,202	7,21,221	..	6,74,96,264	*16,73,125*	6,58,23,139
Punjab	1906-07	2,51,70,213	2,15,154	..	9,52,175	8,58,619	..	2,71,96,161	*23,08,758*	2,48,87,403
	1907-08	2,31,66,047	1,99,281	..	6,77,029	7,94,372	..	2,48,36,729	*23,81,364*	2,24,55,365
	1908-09	2,30,96,021	1,86,926	..	5,45,189	7,51,241	..	2,45,79,377	*24,90,477*	2,20,88,900
	1909-10	2,83,75,609	2,26,245	..	19,62,923	8,22,747	..	3,13,87,524	*30,51,148*	2,83,36,376
	1910-11	2,75,18,728	2,18,846	..	12,22,192	8,20,866	..	2,97,80,632	*34,61,680*	2,63,18,952
North-West Frontier Province	1906-07	20,13,175	4,779	..	15,543	1,99,247	..	22,32,744	*50,420*	21,82,324
	1907-08	21,33,158	6,189	..	436	2,15,066	..	23,54,849	*52,568*	23,02,281
	1908-09	21,49,467	5,264	..	1,488	1,85,902	..	23,42,121	*90,330*	22,51,791
	1909-10	21,39,423	5,166	..	..	1,86,110	..	23,30,699	*75,394*	22,55,305
	1910-11	20,10,038	5,063	..	..	1,64,056	..	21,79,157	*46,426*	21,32,731
Madras	1906-07	6,27,32,529	..	..	41,566	4,33,831	..	6,32,07,926	*85,10,604*	5,46,97,322
	1907-08	6,24,17,034	..	..	1,04,335	5,36,888	..	6,30,58,257	*93,49,279*	5,37,08,978
	1908-09	6,30,62,148	..	..	3,53,296	2,85,789	..	6,37,01,233	*95,76,374*	5,41,24,859
	1909-10	6,44,72,596	..	..	1,19,619	3,22,922	..	6,49,15,137	*94,93,234*	5,54,21,903
	1910-11	6,56,09,641	..	..	1,88,651	3,24,278	..	6,61,22,570	*98,46,177*	5,62,76,393
Bombay	1906-07	4,14,85,603	91,26,169	..	..	6,48,337	..	5,12,60,109	*26,27,589*	4,86,32,520
	1907-08	3,80,41,656	91,65,574	..	..	8,03,984	..	4,80,11,214	*21,61,813*	4,58,49,401
	1908-09	3,83,33,457	92,24,262	..	..	3,21,813	..	4,78,79,532	*24,94,102*	4,53,85,430
	1909-10	4,47,65,857	95,90,522	..	..	4,47,134	..	5,48,03,513	*23,91,047*	5,24,12,466
	1910-11	4,43,95,772	95,94,302	..	..	2,26,029	..	5,42,16,103	*25,25,275*	5,16,90,828
TOTAL	1906-07	28,30,02,434	94,34,190	99,57,916	11,93,878	88,98,901	92,184	31,25,79,503	*1,51,04,710*	29,74,74,793
	1907-08	26,67,16,981	94,58,266	91,23,733	9,34,088	92,16,013	14,96,503	29,69,45,584	*1,56,07,989*	28,13,37,595
	1908-09	28,29,60,154	95,02,989	99,01,113	10,80,522	87,20,440	5,86,348	31,27,51,566	*1,63,65,668*	29,63,85,898
	1909-10	30,35,79,453	98,96,483	98,65,006	23,20,179	1,00,30,216	10,51,604	33,67,42,941	*1,67,60,820*	31,99,82,121
	1910-11	29,86,15,806	98,91,803	1,01,44,304	15,01,388	95,29,748	11,49,837	33,08,32,886	*1,76,70,078*	31,31,62,808

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies

No. 2

STATEMENT showing LAND REVENUE EXPENDITURE (in rupees) in each PROVINCE in each official year, 1906-07 to 1910-11

		Charges of District Administration	Survey and settlements	Directorate	District charges	Management of Government estates and grazing lands	Commissions on Collections	Allowances to District and Village Officers	Other charges	Total Expenditure
India, General	1906-07	2,91,174	1,81,806	10,261	1,23,974	..	12,262	..	..	6,19,477
	1907-08	2,84,083	2,25,628	11,059	1,24,165	..	21,822	..	..	6,66,757
	1908-09	3,02,134	2,42,927	8,985	1,45,462	..	14,230	..	..	7,13,738
	1909-10	3,07,712	2,40,205	8,727	1,36,781	..	15,918	..	..	7,09,343
	1910-11	3,03,365	1,90,252	10,014	1,43,865	..	22,757	..	..	6,70,253
Central Provinces and Berar	1906-07	11,24,194	2,61,019	69,976	8,24,052	35,038	36,366	9,93,285	..	33,43,930
	1907-08	11,45,644	3,46,034	78,799	9,00,822	53,925	25,277	10,05,973	..	35,51,474
	1908-09	11,63,955	4,09,745	76,748	9,77,304	62,526	36,374	10,12,861	..	37,39,513
	1909-10	11,48,673	5,42,686	83,179	9,21,184	57,943	46,691	10,16,052	..	38,16,408
	1910-11	11,81,057	5,99,982	73,963	9,14,713	72,013	45,309	10,20,012	..	39,07,049
Burma	1906-07	26,25,842	8,47,236	..	8,25,903	..	19,97,234	..	..	62,96,215
	1907-08	27,20,748	8,53,360	..	8,60,564	..	20,50,432	..	..	64,85,104
	1908-09	23,93,548	8,52,490	..	13,62,018	..	22,11,298	..	..	68,19,354
	1909-10	23,81,643	6,85,601	..	14,29,013	..	21,39,464	..	..	66,35,721
	1910-11	24,35,770	5,49,566	..	14,92,695	..	20,33,988	..	..	65,12,019
Eastern Bengal and Assam	1906-07	18,43,937	7,43,934	44,519	2,17,896	2,91,892	3,08,684	2,881	..	34,53,743
	1907-08	19,07,779	11,60,792	38,400	2,28,176	3,30,538	3,69,190	4,488	..	40,39,363
	1908-09	19,54,936	14,43,549	67,396	2,33,819	3,32,803	3,21,675	4,018	..	43,58,106
	1909-10	19,54,707	15,69,997	50,672	2,22,190	3,28,548	3,62,672	1,937	..	44,90,723
	1910-11	20,07,973	16,52,663	48,014	2,20,339	2,81,192	3,81,752	1,578	..	45,93,511
Bengal	1906-07	25,80,326	14,12,178	37,634	46,981	4,81,922	1,432	..	..	45,60,473
	1907-08	26,77,175	11,66,875	35,103	2,36,022	5,68,767	1,542	..	..	46,85,484
	1908-09	27,39,528	13,60,215	35,854	2,86,506	4,03,719	1,435	..	..	48,27,257
	1909-10	27,17,104	14,54,347	41,332	3,57,117	3,51,145	2,868	..	..	49,23,913
	1910-11	27,34,596	13,62,327	37,162	3,74,049	4,35,969	3,398	..	..	49,47,601
United Provinces of Agra and Oudh	1906-07	40,47,612	3,71,128	1,24,933	35,76,487	2,39,425	4,969	..	79,524	84,44,078
	1907-08	42,69,609	2,76,421	1,30,012	35,87,920	2,58,306	4,960	..	26,549	85,53,777
	1908-09	45,11,607	1,80,166	1,26,393	36,04,274	2,48,691	4,982	..	198	86,76,311
	1909-10	43,52,003	35,607	1,14,701	36,02,444	2,58,094	5,042	..	..	83,67,891
	1910-11	43,64,620	24,839	1,12,133	36,38,889	2,45,092	5,256	..	..	83,90,829
Punjab	1906-07	20,48,525	10,38,473	63,395	15,43,875	11,672	..	7,548	..	47,13,488
	1907-08	21,16,463	10,76,525	57,572	15,41,702	12,504	..	6,437	..	48,11,203
	1908-09	21,72,260	10,12,897	61,269	17,07,950	12,596	..	8,035	..	49,74,947
	1909-10	21,39,287	10,11,013	60,313	15,58,991	13,665	..	2,658	..	47,85,927
	1910-11	21,96,579	8,88,999	65,941	14,98,510	16,045	..	14,417	..	46,80,491
North-West Frontier Province	1906-07	3,33,970	1,95,983	..	1,55,170	12,301	..	17,617	..	7,15,041
	1907-08	3,46,555	68,401	..	1,55,077	12,517	..	15,861	..	5,98,411
	1908-09	3,56,753	187	..	1,75,618	14,515	..	11,672	..	5,58,745
	1909-10	3,79,603	6,100	..	1,72,146	20,104	..	9,247	..	5,87,200
	1910-11	3,88,155	618	..	1,72,004	13,881	..	13,516	..	5,88,174
Madras	1906-07	43,78,585	9,62,037	57,646	20,62,463	..	..	38,69,549	88,093	1,14,18,373
	1907-08	44,83,066	10,23,555	60,034	21,83,495	..	..	40,35,753	81,542	1,18,67,445
	1908-09	46,22,261	11,35,819	61,706	22,34,821	..	..	38,40,431	1,22,216	1,20,17,254
	1909-10	47,39,799	12,49,934	63,869	23,24,004	..	..	39,30,007	96,483	1,24,04,096
	1910-11	50,13,822	13,66,987	63,071	23,38,439	..	..	38,70,549	97,468	1,27,50,336
Bombay	1906-07	33,53,361	88,296	2,99,521	24,40,891	..	1,759	13,23,893	..	75,07,721
	1907-08	34,74,297	1,09,850	2,49,297	24,76,092	..	724	13,27,515	..	76,37,775
	1908-09	36,10,495	1,32,949	2,62,305	27,54,261	..	..	13,56,783	..	81,16,793
	1909-10	35,55,265	1,43,541	2,74,471	26,25,979	..	..	14,22,187	..	80,21,443
	1910-11	35,50,986	1,38,382	2,48,630	25,42,565	..	..	13,91,923	..	78,67,486
TOTAL	1906-07	2,26,27,526	61,02,090	7,07,885	1,18,17,692	10,72,250	23,62,706	62,14,773	1,67,617	5,10,72,539
	1907-08	2,34,25,419	63,07,441	6,55,276	1,22,94,035	12,36,557	24,73,947	63,96 027	1,08,091	5,23,96,793
	1908-09	2,38,27,417	67,70,944	7,00,566	1,24,82,033	10,74,850	25,89,994	62,33,800	1,22,414	5,48,02,018
	1909-10	2,36,75,796	69,39,031	6,97,264	1,33,49,849	10,29,499	25,72,655	63,82,088	96,483	5,47,42,665
	1910-11	2,41,76,923	67,74,615	6,53,928	1,33,36,068	10,64,192	24,92,460	63,11,995	97,468	5,49,07,649

FORESTS

[TABLES 1 TO 9, PAGES 9 to 32]

(Compiled from the annual Review of Forest Administration in British India by the Inspector General of Forests)

These tables show statistics regarding State forests only, *i.e.*, lands administered as forests by the Forest Department of the Government of India under legal enactments for the time being in force dealing with forests. There are in British India immense forest areas outside the direct control of the Forest Department, which are managed by district officers, local boards or municipalities, or by private owners, the statistics regarding which are not shown in these tables. Forest areas in Native States also are not taken into account in these tables.

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest lands.

The "Reserves" are forests intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons.

The "Protected" forests may be either in a state of transition to reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities.

The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Table No. 1 shows all State forest lands and proportion thereof to total area in British India in each year from 1890-91 to 1909-10. Out of the 245,551 square miles under State management in 1909-10, which is 24·9 per cent of the total area (987,990 square miles) of British India, 96,474 square miles or 9·8 per cent were reserved, 8,814 or 1 per cent were protected, and the remaining 140,263 or 14 per cent were unclassed.

Table No. 2 shows all State forest lands and proportion thereof to whole area in each province in each of the five years ending 1909-10. These provincial statistics show that in 1909-10, the percentage of forest land varied from 1·8 per cent in the North-West Frontier Province and 3·9 per cent in the United Provinces to 31·2 per cent in Eastern Bengal and Assam, 62·1 per cent in the Andamans, and 77·9 per cent in Burma. The largest area of unclassed forests occurs in those provinces where the population is scantiest; in fact Burma claims 113,007 square miles or 80 per cent of the total area under this head, while Eastern Bengal and Assam appropriates the bulk of the balance, *i.e.*, 22,752 square miles or 16·2 per cent.

Table No. 3 shows the progress of working-plans in each province and circle in each official year from 1905-06 to 1909-10. Under the Forest Acts the Provincial Government deputes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations, such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1909-10 show that 49,421 square miles or 51·2 per cent of the area of reserved forests are worked under regular plans.

The direct value of forests to the State may be gauged by the financial results of their working as shown in tables Nos. 4 to 7. In 1909-10 the gross revenue collected through the agency of the Department amounted to R2·6 crores and the total expenditure to R1·49 crores, the net revenue being R1·11 crores or R45 per square mile of land under the control of the Forest Department. Some 36 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Madras and Bombay and of the United Provinces and the Central Provinces and Berar. The sale of timber and fuel produced R1·98 crores, minor produce, R20·57 lakhs, and receipts from grazing, R25·51 lakhs. The steady improvement in forest revenue is worthy of note. Between 1890—95 it averaged R1·62 crores. By 1899-1900 the quinquennial average had risen to R1·82 crores, by 1904-05, to R2 crores, and by 1909-10, to more than R2½ crores. During the same period the expenditure had increased from R88 lakhs to R101 lakhs, R116 lakhs, and R145 lakhs, respectively. The proportion of expenditure to gross revenue was in 1909-10 57 per cent, and of this nearly 47 per cent was spent on administration, 47 per cent on working, protection, and improvement, while 3 per cent was expended on the construction of new reserves by settlement and on the demarcation and survey operations.

The net revenue of the State forests has between 1890—1910 risen from R69 lakhs to R111 lakhs, and the yield is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1909-10 the value of these grants amounted on a very low estimate to about 18 per cent of the gross revenue collected from the State forests.

Table No. 8 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. The total outturn of timber and fuel from State forests amounted, on an average of the five years ending 1909-10, to 235,326,541 cubic feet; the average outturn per square mile varies considerably in the different provinces, being dependent on the intensity of working and the density of the population. The yield of bamboos numbered 192,882,243; of these about one-third was supplied by Burma, Madras, Eastern Bengal and Assam, and the Central Provinces and Berar coming successively next in the rank of importance. The yield

FORESTS—*continued*

of minor produce from State forests was valued in 1909-10 at R83,11,418, the chief items being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrobalans, and other tanning materials.

Table No. 9 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1909-10 over 45,768 square miles, which is 50 per cent of total area of reserves. The area closed to grazing amounted to 49,898 square miles, of which 24,531 were in Burma, where cattle are few and vast tracts of waste land are still available outside reserves. The area closed to browsers, principally goats, amounted to 20,210 square miles situated chiefly in Bombay and the Central Provinces and Berar. The number of animals grazed were 9,665,364 on payment and 3,816,181 free.

FORESTS

No. 1

AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA, in each official year from 1890-91 to 1909-10

	Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province.
		Reserved	Protected	Unclassed State*	Total	
1890-91	894,059	57,301	35,950	19,357	112,608	13·0
1891-92	894,364	59,743	35,489	19,734	114,966	13·0
1892-93	895,874	66,865	33,083	25,412	125,360	14·0
1893-94	950,792	71,589	7,579	24,680	103,848	10·92
1894-95	950,792	74,271	7,090	31,691	112,052	11·83
1895-96	950,792	76,482	8,347	27,682	112,511	11·82
1896-97	886,240	79,311	9,024	25,582	113,917	12·8
1897-98	946,923	81,414	8,845	29,512	119,771	12·63
1898-99	946,923	84,148	8,483	29,565	122,196	12·88
1899-1900	950,921	86,970	8,089	102,401†	197,460	20·71
1900-01	948,348	88,140	10,488	109,741	208,369	21·97
1901-02	975,912	89,424	9,418	118,037	216,879	22·2
1902-03	966,073	90,750	9,519	116,555	216,824	22·4
1903-04	967,824	91,567	9,865	131,269	232,701	24·0
1904-05	967,255	92,182	9,435	131,324	232,941	24·1
1905-06	970,617	92,496	10,018	131,137	233,651	24·1
1906-07	987,749	94,037	9,468	136,633	240,138	24·3
1907-08	985,938	94,059	8,853	134,897	237,809	24·2
1908-09	986,144	94,561	8,835	138,374	241,774	24·5
1909-10	987,990	96,474	8,814	140,263	245,551	24·9

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

† This large increase is due to the incorporation for the first time of the statistics for Burma

FORESTS

No. 2

AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1905-06 to 1909-10

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Bengal	1905-06	115,791	4,260	3,423	..	7,683	6·6
	1906-07	115,768	4,240	2,833	..	7,073	6·1
	1907-08	115,790	4,235	2,793	..	7,028	6·0
	1908-09	116,115	4,235	2,781	..	7,016	6·0
	1909-10	116,050	4,234	2,771	..	7,005	6 0
United Provinces	1905-06	107,127	4,092	30	43	4,165	3·9
	1906-07	107,043	4,091	30	43	4,164	3·8
	1907-08	107,637	4,091	30	42	4,163	3·8
	1908-09	107,637	4,092	30	55	4,177	3·8
	1909-10	107,637	4,103	30	42	4,175	3·9
Punjab	1905-06	97,218	2,357	5,168	1,851	9,376	9·6
	1906-07	97,218	2,332	5,241	1,756	9,329	9·7
	1907-08	97,218	2,176	5,241	1,722	9,139	9·4
	1908-09	97,218	2,212	5,222	1,580	9,014	9·3
	1909-10	97,211	2,211	5,209	1,332	8,752	9·0
Burma	1905-06	162,508	20,545	..	103,014	123,559	76·0
	1906-07	179,146	21,575	..	103,965	130,540	72·8
	1907-08	176,543	22,858	..	107,597	130,455	73·3
	1908-09	176,569	23,581	..	110,868	134,449	76·1
	1909-10	178,125	25,692	..	113,007	138,699	77·9
Eastern Bengal and Assam	1905-06	93,141	6,009	5	23,125	29,139	31·3
	1906-07	93,771	6,256	5	22,956	29,217	31·1
	1907-08	93,751	6,550	..	22,675	29,225	31·2
	1908-09	93,783	6,311	..	22,703	29,014	30·9
	1909-10	93,783	6,477	4	22,752	29,233	31·2
Central Provinces and Berar	1905-06	100,401	22,126	..	6	22,132	21·0
	1906-07	100,335	21,998	..	4	22,002	21·9
	1907-08	100,332	21,999	..	3	22,002	21·9
	1908-09	100,331	21,918	..	3	21,921	21·8
	1909-10	99,732	21,436	..	..	21,436	21·5

*Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

No. 2—*continued*

AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1905-06 to 1909-10—continued

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Coorg	1905-06	1,582	505	..	..	505	32·0
	1906-07	1,582	476	..	30	506	32·0
	1907-08	1,582	520	..	..	520	32·9
	1908-09	1,582	520	..	..	520	32·9
	1909-10	1,582	520	..	..	520	32·9
North-West Frontier Province	1905-06	13,057	234	..	..	234	1·8
	1906-07	13,057	234	..	..	234	1·8
	1907-08	13,057	236	..	..	236	1·8
	1908-09	13,184	236	..	..	236	1·8
	1909-10	13,184	236	..	..	236	1·8
Ajmer Merwara	1905-06	2,646	142	..	6	148	5·6
	1906-07	2,646	142	..	6	148	5·6
	1907-08	2,646	142	..	6	148	5·6
	1908-09	2,646	142	..	6	148	5·6
	1909-10	2,767	142	..	..	142	5·1
Baluchistan	1905-06	9,403	264	..	..	264	2·8
	1906-07	9,403	280	..	..	280	2·9
	1907-08	9,403	280	..	..	280	2·9
	1908-09	9,403	282	..	496	778	8·3
	1909-10	9,403	289	..	496	785	8·3

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

No. 2—*concluded*

AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1905-06 to 1909-10—concluded

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Andamans	1905-06	3,143	156	..	1,795	1,951	62·1
	1906-07	3,143	156	..	1,794	1,950	62·1
	1907-08	3,143	159	..	1,794	1,953	62·1
	1908-09	3,143	161	..	1,791	1,952	62·1
	1909-10	3,143	161	..	1,791	1,952	62·1
Total Bengal	1905-06	706,017	60,690	8,626	129,840	199,156	28·2
	1906-07	723,112	61,780	8,109	135,554	205,443	28·4
	1907-08	721,102	63,246	8,064	133,839	205,149	28·4
	1908-09	721,611	63,699	8,033	137,502	209,225	28·9
	1909-10	722,617	65,501	8,014	139,420	212,935	29·5
Madras	1905-06	141,678	18,288	..	1,297	19,585	13·9
	1906-07	141,679	18,541	..	1,079	19,620	13·9
	1907-08	141,807	18,549	..	1,058	19,607	13·8
	1908-09	141,807	18,694	..	876	19,570	13·8
	1909-10	142,413	18,769	..	843	19,612	13·8
Bombay	1905-06	122,922	13,518	1,392	..	14,910	11·8
	1906-07	122,958	13,716	1,359	..	15,075	12·2
	1907-08	123,029	12,264	789	..	13,053	10·6
	1908-09	122,726	12,177	802	..	12,979	10·6
	1909-10	122,960	12,204	800	..	13,004	10·5
Grand Total	1905-06	970,617	92,496	10,018	131,137	233,651	24·1
	1906-07	987,749	94,037	9,468	136,633	240,138	24·3
	1907-08	985,938	94,059	8,853	134,897	237,809	24·2
	1908-09	986,144	94,561	8,835	138,374	241,774	24·5
	1909-10	987,990	96,474	8,814	140,263	245,551	24·9

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

No. 3

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1905-06 to 1909-10

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal	1905-06	5,122	251	2,310	7,683
	1906-07	5,093	295	1,685	7,073
	1907-08	5,088	295	1,645	7,028
	1908-09	5,381	326	1,309	7,016
	1909-10	5,494	184	1,327	7,005
United Provinces—					
Eastern Circle	1905-06	1,460	355	341	2,156
	1906-07	1,460	355	340	2,155
	1907-08	1,815	34	306	2,155
	1908-09	2,182	334	323	2,167
	1909-10	1,844	300	22	2,166
Western Circle	1905-06	1,858	78	73	2,009
	1906-07	1,858	78	73	2,009
	1907-08	1,857	78	73	2,008
	1908-09	1,936	..	74	2,010
	1909-10	1,935	..	74	2,009
Total United Provinces	1905-06	3,318	433	414	4,165
	1906-07	3,318	433	413	4,164
	1907-08	3,672	112	379	4,163
	1908-09	4,118	334	397	4,177
	1909-10	3,779	300	96	4,175
Punjab	1905-06	4,145	367	4,865	9,377
	1906-07	4,145	362	4,822	9,329
	1907-08	4,013	362	4,764	9,139
	1908-09	4,012	362	4,640	9,014
	1909-10	4,010	783	3,959	8,752
Burma—					
Pegu Circle	1905-05	1,540	133	23,933	25,606
	1906-07	1,672	..	30,116	31,788
	1907-08	1,672	..	30,082	31,754
	1908-09	1,672	131	29,937	31,740
	1909-10	1,672	358	29,701	31,731

No. 3—*continued*

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1905-06 to 1909-10—continued

PROVINCE AND CIRCLE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Burma—*continued*					
Tenasserim Circle	1905-06	1,187	860	29,620	31,667
	1906-07	1,187	866	29,605	31,658
	1907-08	1,788	265	29,605	31,658
	1908-09	2,057	25	29,576	31,658
	1909-10	2,057	25	29,581	31,663
Northern Circle	1905-06	36	586	27,282	27,904
	1906-07	38	716	27,958	28,712
	1907-08	38	992	27,696	28,726
	1908-09	537	859	31,347	32,705
	1909-10	846	783	35,099	36,728
Southern Circle	1905-06	1,311	988	36,082	38,381
	1906-07	1,311	1,443	35,628	38,382
	1907-08	2,131	978	35,208	38,317
	1908-09	2,707	910	34,729	38,346
	1909-10	2,704	882	34,990	38,576
Total Burma	1905-06	4,074	2,567	116,917	123,558
	1906-07	4,208	3,025	123,307	130,540
	1907-08	5,629	2,235	122,591	130,455
	1908-09	6,973	1,925	125,589	134,449
	1909-10	7,279	2,048	129,372	138,699
Eastern Bengal and Assam	1905-06	1,101	4	28,034	29,139
	1906-07	1,103	199	27,915	29,217
	1907-08	1,103	357	27,765	29,225
	1908-09	1,300	371	27,343	29,014
	1909-10	1,460	371	27,402	29,233
Central Provinces and Berar—					
Northern Circle	1905-06	5,075	927	2,845	8,847
	1906-07	4,120	939	2,316	7,375
	1907-08	3,902	939	2,529	7,370
	1908-09	4,866	..	2,499	7,365
	1909-10	4,862	..	2,527	7,389

No. 3—*continued*

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1905-06 to 1909-10—continued

PROVINCE AND CIRCLE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Central Provinces—					
	1905-06	3,282	800	2,798	6,880
	1906-07	5,538	57	2,021	7,616
Southern Circle	1907-08	5,597	..	2,026	7,623
	1908-09	5,597	..	1,950	7,547
	1909-10	5,599	315	1,114	7,028
	1905-06	1,608	..	4,797	6,405
	1906-07	2,189	..	4,822	7,011
Berar	1907-08	2,189	..	4,820	7,009
	1908-09	2,189	..	4,820	7,009
	1909-10	2,180	443	4,396	7,019
	1905-06	9,965	1,727	10,449	22,132
	1906-07	11,847	996	9,159	22,002
Total Central Provinces and Berar	1907-08	11,688	939	9,375	22,002
	1908-09	12,652	..	9,269	21,921
	1909-10	12,641	758	8,037	21,436
	1905-06	178	..	327	505
	1906-07	178	..	328	506
Coorg	1907-08	178	..	342	520
	1908-09	178	..	342	520
	1909-10	158	20	342	520
	1905-06	123	111	..	234
	1906-07	184	50	..	234
North-West Frontier Province	1907-08	236	..	..	236
	1908-09	236	..	..	236
	1909-10	236	..	..	236
	1905-06	140	..	8	148
	1906-07	140	..	8	148
Ajmer-Merwara	1907-08	140	..	8	148
	1908-09	140	..	8	148
	1909-10	140	..	2	142
	1905-06	..	..	264	264
	1906-07	..	..	280	280
Baluchistan	1907-08	..	..	280	280
	1908-09	..	..	778	778
	1909-10	..	..	785	785

No. 3—*continued*

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1905-06 to 1909-10—continued

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Andamans	1905-06	..	..	1,951	1,951
	1906-07	..	317	1,633	1,950
	1907-08	..	317	1,636	1,953
	1908-09	..	317	1,635	1,952
	1909-10	..	317	1,635	1,952
Total Bengal	1905-06	28,166	5,460	165,530	199,156
	1906-07	30,216	5,677	169,550	205,443
	1907-08	31,825	4,539	168,785	205,149
	1908-09	34,990	3,635	171,319	209,225
	1909-10	35,197	4,781	172,957	212,935
Madras—					
Northern Circle	1905-06	1,810	1,256	3,761	6,827
	1906-07	2,308	1,053	3,479	6,840
	1907-08	2,536	1,676	2,599	6,811
	1908-09	2,186	1,069	2,715	5,970
	1909-10	2,028	1,007	2,966	6,001
Central Circle	1905-06	2,291	1,734	3,225	7,250
	1906-07	2,177	2,195	2,892	7,264
	1907-08	2,425	2,260	2,558	7,243
	1908-09	2,735	2,464	2,849	8,048
	1909-10	3,581	1,849	2,598	8,028
Southern Circle	1905-06	2,139	632	2,737	5,508
	1906-07	2,167	803	2,546	5,516
	1907-08	2,268	599	2,686	5,553
	1908-09	2,286	318	2,948	5,552
	1909-10	2,281	13	3,286	5,583
Total Madras	1905-06	6,240	3,622	9,723	19,585
	1906-07	6,652	4,051	8,917	19,620
	1907-08	7,229	4,535	7,843	19,607
	1908-09	7,207	3,851	8,512	19,570
	1909-10	7,393	2,869	8,850	19,612
Bombay—					
Northern Circle	1905-06	1,369	63	677	2,109
	1906-07	1,788	65	708	2,561
	1907-08	1,789	64	664	2,517
	1908-09	1,852	..	673	2,525
	1909-10	1,741	114	670	2,525

No. 3—*concluded*

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1905-06 to 1909-10—concluded

PROVINCE AND CIRCLE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bombay—*continued*					
Central Circle	1905-06	2,277	557	2,342	5,176
	1906-07	2,280	562	2,254	5,096
	1907-08	2,332	510	2,264	5,106
	1908-09	2,426	417	2,179	5,022
	1909-10	2,426	262	2,339	5,027
Southern Circle	1905-06	1,259	302	3,389	4,950
	1906-07	921	286	3,383	4,590
	1907-08	945	268	3,111	4,324
	1908-09	1,132	162	3,028	4,322
	1909-10	1,132	212	2,977	4,320
Sind Circle	1905-06	611	421	39	1,091
	1906-07	611	421	40	1,089
	1907-08	1,032	..	74	1,106
	1908-09	1,032	..	78	1,110
	1909-10	1,032	..	94	1,126
Total Bombay	1905-06	5,516	1,343	6,447	13,326
	1906-07	5,600	1,334	6,385	13,336
	1907-08	6,098	842	6,113	13,053
	1908-09	6,442	579	5,958	12,979
	1909-10	6,331	593	6,080	13,004
GRAND TOTAL	1905-06	39,922	10,425	181,700	232,067
	1906-07	42,468	11,062	184,852	238,399
	1907-08	45,152	9,916	182,741	237,809
	1908-09	48,639	8,065	185,780	241,774
	1909-10	49,421	8,243	187,887	245,551

No. 4

GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA, in each official year from 1890-91 to 1909-10

	Gross Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Department
	£	£	£	Per cent	£
1890-91	1,49,67,135	80,63,125	69,04,010	46·1	61
1891-92	1,54,17,010	86,94,182	67,22,828	43·6	58
1892-93	1,63,44,340	89,06,230	74,38,110	45·5	59
1893-94	1,77,13,020	93,40,700	83,72,320	47·3	80
1894-95	1,67,88,880	93,73,290	74,15,590	44·2	65
1895-96	1,70,99,380	93,32,610	77,66,770	45·4	69
1896-97	1,78,56,510	1,00,45,150	78,11,360	43·7	69
1897-98	1,77,95,490	1,01,95,730	75,99,760	42·7	63
1898-99	1,90,38,520	1,00,33,920	90,04,600	47·3	74
1899-1900	1,90,09,610	1,10,24,680	79,84,930	42·0	40
1900-01	1,97,70,493	1,11,60,040	86,10,453	43·5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39·7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42·2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45·2	43
1904-05	2,40,29,950	1,29,67,856	1,10,62,094	46·0	47
1905-06	2,66,74,593	1,42,58,521	1,24,16,072	46·5	50
1906-07	2,64,91,486	1,40,63,800	1,24,27,686	46·9	52
1907-08	2,58,62,979	1,45,12,933	1,13,50,046	43·9	48
1908-09	2,54,56,799	1,47,26,034	1,07,30,765	42·15	44
1909-10	2,60,25,794	1,49,20,654	1,11,05,140	42·67	45

No. 5

DETAILS of REVENUE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1890-91 to 1909-10

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	TOTAL	Estimated value of forest produce given away free	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
1890-91	1,11,78,510	15,03,187	(a)	17,35,157	2,63,014	2,87,267	1,49,67,135	(a)	1,49,67,135
1891-92	1,12,46,538	15,35,065	(a)	19,66,506	2,84,393	3,94,508	1,54,17,010	(a)	1,54,17,010
1892-93	1,22,78,880	13,66,910	(a)	18,02,970	3,85,690	4,10,890	1,63,44,340	(a)	1,63,44,340
1893-94	1,39,54,230	15,08,770	(a)	14,65,320	4,17,320	3,67,380	1,77,13,020	(a)	1,77,13,020
1894-95	1,22,57,050	13,42,060	7,25,820	15,71,410	3,82,540	4,10,000	1,67,88,880	59,36,805	2,27,37,685
1895-96	1,25,60,550	15,27,530	8,72,810	15,56,040	3,43,640	4,38,410	1,79,99,380	26,00,650	2,07,00,030
1896-97	1,34,19,420	14,01,590	5,83,460	15,99,840	3,87,900	4,34,300	1,78,56,510	37,46,500	2,16,03,010
1897-98	1,37,39,530	12,94,160	5,71,200	13,51,350	3,52,410	5,76,840	1,77,95,490	34,90,200	2,12,85,690
1898-99	1,46,96,670	12,10,860	7,21,680	14,32,690	3,72,340	6,04,280	1,90,38,520	31,63,044	2,22,01,564
1899-1900	1,43,98,580	16,34,510	6,12,600	14,69,500	4,32,780	4,61,640	1,90,09,610	26,59,506	2,16,69,116
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,452	4,03,154	5,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,449	12,87,401	7,05,051	14,41,506	4,01,647	5,34,663	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,89,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,957	2,27,93,497
1903-04	1,76,19,219	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	18,28,545	4,69,603	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,669
1906-07	2,03,42,597	19,49,606	7,84,881	22,03,574	4,36,315	7,74,513	2,64,91,486	34,05,432	2,98,96,918
1907-08	1,93,99,939	21,76,878	7,94,133	22,13,199	4,16,058	8,62,772	2,58,62,979	49,53,319	3,08,16,298
1908-09	1,92,15,497	20,77,826	7,14,639	22,04,942	3,72,347	8,71,548	2,54,56,799	45,97,450	3,00,54,249
1909-10	1,97,76,654	20,57,471	1,42,485	25,51,191	4,25,341	10,72,652	2,60,25,794	46,71,292	3,06,97,086

(a) Information not available

No. 6

DETAILS of EXPENDITURE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1890-91 to 1909-10

	Establishment	Extraction	Roads and buildings	Fire protection	Cultural operations	Live stock, stores, and plant	Working plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	Total
	R	R	R	R	R	R	R	R	R	R	R
1890-91 . .	35,51,128	25,97,082	2,89,308	2,07,923	2,90,189	1,99,329	60,604	1,11,465	5,53,899	2,02,209	80,63,125
1891-92 . .	36,63,613	28,85,611	3,13,365	2,40,096	3,26,905	2,50,124	29,605	1,14,369	6,59,747	2,10,747	86,94,182
1892-93 . .	39,56,356	26,79,680	3,78,550	2,38,640	3,38,970	2,43,000	46,910	1,37,400	6,51,380	2,35,344	89,06,230
1893-94 . .	41,69,774	29,03,810	4,51,470	2,64,660	3,24,260	2,94,530	56,420	1,16,270	6,39,490	2,20,016	93,40,700
1894-95 . .	44,27,921	27,18,810	4,07,620	2,69,990	3,09,640	2,18,250	56,980	1,78,560	6,12,280	1,73,239	93,73,290
1895-96 .	45,43,374	25,28,410	4,30,820	2,74,290	3,68,070	1,99,640	66,890	1,57,620	5,83,980	1,79,696	93,32,610
1896-97 . .	46,02,654	29,76,020	4,77,400	3,09,340	3,79,870	2,40,230	67,930	1,41,510	6,61,190	1,89,006	1,00,45,150
1897-98 . .	48,30,900	29,06,920	4,85,030	3,13,600	3,60,200	2,47,490	72,929	1,40,150	6,42,980	1,95,540	1,01,95,730
1898-99 . .	48,76,150	28,34,810	4,56,430	3,23,570	3,35,890	2,43,820	74,390	1,25,620	5,76,680	1,86,560	1,00,33,920
1899-1900 . .	49,98,480	33,75,930	4,26,750	3,33,700	3,19,220	3,43,020	69,790	3,36,600	5,81,260	2,39,930	1,10,24,680
1900-01 . .	50,98,037	35,63,774	4,54,649	3,57,998	3,24,216	3,33,913	67,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . .	51,31,932	29,99,490	5,18,480	4,11,496	3,58,438	3,19,933	60,573	2,06,880	5,32,537	2,96,624	1,07,46,388
1902-03 . .	52,29,771	33,20,368	5,51,752	4,29,210	3,71,676	3,45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . .	54,17,263	38,41,702	7,46,526	5,23,377	4,35,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,67,856
1905-06 . .	55,62,069	44,34,528	8,63,004	5,77,787	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,541	90,513	7,90,940	4,85,653	3,68,932	1,40,63,800
1907-08 . .	63,59,835	36,41,748	12,60,238	5,58,682	6,54,422	5,37,065	65,997	6,40,083	4,35,040	3,59,823	1,45,12,933
1908-09 . .	67,50,636	34,60,429	14,19,511	6,54,221	6,62,091	4,66,013	72,711	4,21,550	3,37,533	4,81,339	1,47,26,034
1909-10 . .	70,48,499	34,78,423	13,65,555	6,60,534	7,77,055	4,33,544	83,521	2,63,405	4,03,248	4,06,870	1,49,20,654

No. 7

Revenue, Expenditure, and surplus of the Forest Department throughout British India from 1890-91 to 1909-10

No. 7

REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH INDIA

(I) REVENUE

PROVINCE	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900
	£	£	£	£	£	£	£	£	£	£
Imperial *	6,370	6,688	5,240	2,860	4,980	2,690	4,100	19,180	17,540	6,090
Bengal	7,27,892	7,89,553	7,44,880	8,01,610	7,95,670	9,18,710	13,70,850	11,89,280	9,72,310	11,38,910
United Provinces	16,37,879	17,31,514	16,52,540	17,09,860	16,58,250	16,01,340	14,44,820	13,86,670	15,68,040	16,14,740
Punjab	8,34,370	10,20,074	8,12,630	9,18,300	10,92,490	10,14,500	11,07,720	10,68,470	14,74,430	14,00,770
Burma (Lower)	26,77,671	28,58,114	35,83,270	34,89,850	32,74,200	34,14,550	38,18,270	40,86,200	42,22,960	43,05,230
Burma (Upper)	16,44,297	18,27,300	20,76,630	22,95,750	21,62,580	22,81,280	25,60,680	31,29,060	41,27,930	35,06,820
Eastern Bengal and Assam	3,26,793	3,36,129	3,82,330	4,29,500	4,35,090	4,25,030	4,36,440	3,84,820	3,98,180	5,68,100
Central Provinces and Berar	17,00,570	18,71,085	16,61,870	16,17,280	14,82,030	14,91,280	12,91,140	11,80,400	14,34,940	12,97,490
Coorg	1,35,561	1,82,897	1,80,630	1,73,790	1,53,050	1,35,250	93,000	1,30,910	1,55,070	1,62,410
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	15,724	20,609	19,030	20,730	16,300	14,930	15,460	15,040	14,920	17,060
Ajmer-Merwara	15,266	19,799	14,890	14,620	12,840	15,640	12,370	15,540	14,420	10,270
Andamans	1,58,326	2,72,338	3,60,490	4,41,790	1,14,580	1,32,120	3,62,370	4,33,710	2,29,460	12,60,600
Imperial Forest College	1,184	1,788	1,980	1,990	2,790	4,310	2,850	2,890	2,360	3,210
Forest Surveys (Imperial)	2,104	257	520	240	80	510	400	220	290	420
Total	93,83,507	1,04,88,145	1,14,97,580	1,19,71,490	1,11,44,820	1,14,52,140	1,25,20,470	1,30,42,340	1,46,32,850	1,42,92,120
Madras	17,95,408	16,94,216	15,77,210	19,47,180	18,94,030	21,10,570	23,03,830	21,36,490	21,10,520	23,02,290
Bombay	32,88,220	32,84,649	32,69,550	37,04,350	37,50,030	35,36,670	30,32,710	26,16,660	22,95,150	24,15,200
GRAND TOTAL	1,49,67,135	1,54,17,010	1,63,44,340	1,77,13,020	1,67,88,880	1,70,99,380	1,78,56,510	1,77,95,490	1,90,38,520	1,90,09,610

* Includes certain home receipts and undistributable and petty local items

during each of the FINANCIAL years from 1890-91 to 1909-10

1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	Province
R	R	R	R	R	R	R	R	R	R	
2,463	3,484	3,659	7,455	8,768	7,255	..	7,666	8,189	10,632	Imperial
12,33,339	12,92,237	12,56,247	10,65,523	11,67,472	11,18,542	10,65,859	11,97,650	11,84,845	10,80,640	Bengal
15,85,468	17,15,508	20,25,324	22,80,446	23,97,313	24,33,428	25,02,664	24,09,745	21,75,406	22,01,164	United Provinces
12,50,842	14,47,558	15,86,408	17,17,797	18,74,444	17,81,653	16,05,284	14,57,449	12,88,792	10,32,682	Punjab
45,43,383	36,06,453	37,22,602	49,23,247	54,85,700	65,21,706	56,50,086	36,63,989	91,02,032	93,53,677	Burma (Lower)
35,11,081	22,67,485	30,16,451	33,45,288	34,74,056	38,08,163	41,62,483				Burma (Upper)
5,49,521	5,12,963	5,80,200	6,75,732	8,15,677	11,06,096	13,20,592	14,30,447	14,46,368	15,34,732	Eastern Bengal and Assam
12,65,614	15,79,116	16,84,428	19,98,032	20,13,459	24,49,131	24,01,159	22,90,128	20,78,162	20,78,340	Central Provinces and Berar
1,87,596	1,70,242	1,90,730	2,24,681	1,93,097	2,45,419	2,35,909	2,71,756	2,22,330	2,13,220	Coorg
..	13,012	1,01,123	1,01,833	90,991	1,23,529	1,83,214	2,38,490	1,22,782	1,23,305	North-West Frontier Province
16,956	14,712	19,336	18,363	22,555	21,481	21,195	24,829	23,305	18,729	Baluchistan
10,646	6,868	9,736	13,884	17,297	15,002	13,325	29,864	27,615	23,990	Ajmer-Merwara
2,77,886	2,66,903	3,26,035	4,32,381	6,20,796	5,82,511	6,07,027	2,91,822	2,02,018	2,59,477	Andamans
3,697	3,545	3,252	3,033	3,557	3,036	4,579	6,137	4,680	4,909	Imperial Forest College
327	473	3,034	431	..	..	..	..	..	..	Forest Surveys (Imperial)
1,44,63,794	1,29,00,556	1,45,28,565	1,68,07,481	1,81,80,176	2,02,21,996	1,97,78,336	1,83,22,972	1,79,78,524	1,80,89,757	Total
23,40,170	25,48,430	26,18,819	26,57,727	28,29,216	29,67,604	32,90,669	38,93,930	38,90,919	41,78,381	Madras
29,61,529	28,79,729	23,29,156	27,51,539	30,20,558	34,84,993	34,22,481	36,46,177	35,87,356	37,57,656	Bombay
1,97,70,493	1,78,28,715	1,94,71,540	2,22,16,747	2,40,29,950	2,66,74,593	2,64,91,486	2,58,62,979	2,54,56,799	2,60,25,794	GRAND TOTAL

No. 7—*continued*

REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH INDIA.

(II) EXPENDITURE

PROVINCE	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900
	£	£	£	£	£	£	£	£	£	£
Imperial*	85,414	65,788	1,07,270	80,840	84,950	80,410	78,960	84,300	85,460	96,550
Bengal	4,14,004	4,22,930	3,81,610	4,04,040	3,97,390	4,66,070	6,90,040	6,53,440	4,86,320	5,45,210
United Provinces	9,19,195	9,58,211	9,28,540	9,63,020	9,36,310	9,42,860	9,06,040	9,17,850	9,72,030	9,42,380
Punjab	6,53,041	6,40,275	6,56,270	6,36,430	7,22,120	6,79,420	7,23,390	7,71,940	8,55,340	12,11,460
Burma (Lower)	10,86,474	12,25,121	13,69,250	13,41,940	13,78,230	13,62,740	15,03,209	14,04,110	15,29,570	15,01,470
Burma (Upper)	3,02,315	3,73,859	4,41,750	5,20,860	5,59,760	3,75,860	6,25,830	7,92,500	8,96,620	9,45,970
Eastern Bengal and Assam	2,33,852	2,67,525	2,64,070	2,68,220	2,72,010	2,86,140	2,82,010	2,88,830	3,05,360	3,57,140
Central Provinces and Berar	9,04,475	10,02,231	10,80,630	11,86,440	12,27,700	11,97,850	11,92,860	11,65,490	11,09,400	12,75,820
Coorg	65,318	86,860	73,090	86,890	86,140	85,840	71,630	87,020	80,100	74,220
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	29,450	30,497	56,620	63,730	40,910	41,770	29,770	27,330	27,760	28,680
Ajmer-Merwara	12,720	13,986	15,060	15,900	14,900	15,730	22,010	14,670	16,300	15,350
Andamans	1,30,052	1,79,909	2,31,210	2,44,550	1,22,780	1,02,020	3,16,600	2,47,340	1,38,400	1,40,940
Imperial Forest College	35,191	44,347	50,400	65,530	65,980	67,950	67,380	60,920	68,370	73,550
Forest Surveys (Imperial)	24,324	26,882	22,160	27,900	29,840	29,950	31,970	33,950	33,970	33,980
Total	49,46,825	54,38,471	56,70,870	59,05,990	59,19,020	59,28,610	65,41,690	65,49,690	66,00,000	72,42,720
Madras	12,46,918	13,24,254	13,30,390	13,62,770	13,86,350	14,45,610	15,34,300	15,72,850	15,94,670	16,53,530
Bombay	18,69,387	19,31,457	19,04,970	20,71,940	20,67,920	19,58,390	19,69,160	20,73,190	18,39,250	21,28,430
GRAND TOTAL	80,63,125	86,94,182	89,06,230	93,40,700	93,73,290	93,32,610	1,00,45,150	1,01,95,730	1,00,33,920	1,10,24,680

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items

during each of the FINANCIAL years from 1890-91 to 1909-10—continued

1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	PROVINCE
R	R	R	R	R	R	R	R	R	R	
83,578	79,539	85,017	89,345	83,058	83,767	95,472	1,00,204	1,04,183	1,04,332	Imperial*
5,70,806	6,57,131	6,38,014	7,03,508	6,88,589	5,98,599	6,33,386	7,13,394	5,83,981	5,91,099	Bengal
9,63,439	10,08,739	10,13,998	10,81,438	13,91,583	14,05,182	13,06,651	11,94,013	12,22,436	12,09,308	United Provinces
8,87,343	9,38,335	9,60,095	11,56,415	10,12,354	12,63,664	11,44,403	11,76,696	8,51,627	6,67,752	Punjab
15,24,766	14,26,436	15,53,753	20,30,397	20,04,666	24,49,352	22,21,068	35,51,532	37,17,247	36,83,618	Burma (Lower)
11,29,951	12,20,021	13,36,510	13,22,007	14,40,258	14,38,711	14,38,685				Burma (Upper)
3,47,970	3,29,112	3,27,419	4,25,484	5,00,656	5,93,910	7,07,869	8,00,373	8,91,349	10,12,541	Eastern Bengal and Assam
11,65,866	12,00,904	12,57,288	12,80,966	13,20,615	13,07,153	13,42,878	15,83,407	17,53,307	15,86,852	Central Provinces and Berar
70,905	82,333	89,437	92,191	83,820	95,748	1,02,855	1,04,819	99,595	1,07,822	Coorg
...	19,510	54,086	60,363	74,958	95,258	96,650	88,460	81,413	77,391	North-West Frontier Province
29,254	24,480	23,240	21,697	24,672	25,743	26,322	31,258	36,586	26,549	Baluchistan
16,782	15,927	16,377	16,680	18,641	17,131	16,715	18,188	19,916	19,272	Ajmer-Merwara
1,40,137	2,04,667	2,81,792	2,66,121	3,42,431	3,35,985	2,95,136	2,29,267	1,80,941	1,94,159	Andamans
71,238	76,290	66,338	59,339	61,424	80,669	1,37,486	1,58,038	1,83,791	1,96,174	Imperial Forest College
33,991	33,730	33,985	33,935	28,229	30,044	30,399	27,060	39,128	41,062	Forest Surveys (Imperial)
70,36,028	73,17,154	77,37,338	86,40,126	90,77,954	98,65,926	95,02,956	97,76,649	97,64,900	95,17,931	Total
17,15,431	17,09,554	18,35,552	17,50,930	19,86,098	22,66,602	24,80,660	27,80,857	29,17,261	33,39,635	Madras
24,08,581	17,19,680	16,76,441	17,75,937	19,03,804	21,26,093	19,90,183	19,55,427	20,43,873	20,63,088	Bombay
1,11,60,040	1,07,46,388	1,12,49,331	1,21,66,993	1,29,67,856	1,42,58,521	1,40,63,799	1,45,12,933	1,47,26,034	1,49,20,654	GRAND TOTAL

No. 7—*concluded*

REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH INDIA

(III) SURPLUS

PROVINCE	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900
	R	R	R	R	R	R	R	R	R	R
Imperial*	—79,044	—59,100	—1,02,030	—78,160	—79,970	—77,720	—74,860	—66,170	—67,920	—90,460
Bengal	3,13,388	3,66,628	3,63,270	3,97,570	3,98,280	4,52,610	5,30,810	5,35,840	4,85,990	5,93,700
United Provinces	7,18,684	7,73,303	7,24,000	7,46,840	7,21,940	6,58,480	5,38,430	4,68,820	5,96,090	6,72,360
Punjab	1,81,329	3,79,799	1,56,360	2,76,870	3,10,910	3,36,080	3,84,420	2,06,530	6,19,010	1,89,310
Burma (Lower)	15,91,197	15,32,993	22,20,120	21,47,710	18,96,970	20,56,810	23,14,980	26,82,090	26,93,390	28,03,760
Burma (Upper)	13,41,982	9,58,441	16,34,860	17,74,890	16,22,820	17,05,420	19,35,150	23,36,560	32,31,610	25,60,850
Eastern Bengal and Assam	42,941	68,604	1,18,760	2,20,260	1,63,090	1,38,890	1,54,430	96,990	92,820	2,10,960
Central Provinces and Berar	7,06,095	8,62,804	5,81,240	4,30,840	2,54,330	2,98,430	98,280	14,910	3,25,540	21,670
Coorg	69,743	96,037	1,07,598	86,900	46,910	49,410	21,370	43,890	74,970	88,190
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	—13,726	—9,388	—36,590	—48,000	—24,610	—26,840	—14,310	—12,290	—12,840	—11,620
Ajmer-Merwara	2,546	5,813	—110	—1,280	—2,060	—90	—9,640	870	—1,880	—5,080
Andamans	28,274	92,429	1,29,280	1,07,210	—8,250	80,106	45,770	1,86,370	91,060	1,19,660
Imperial Forest College	—34,007	—42,359	—48,420	—63,540	—61,190	—63,610	—64,530	—58,080	—61,010	—70,340
Forest Surveys (Imperial)	—22,220	—26,625	—21,640	—27,660	—29,760	—29,440	—31,570	—33,730	—33,680	—33,560
Total	49,37,162	49,99,674	58,26,710	60,55,500	52,26,800	55,23,530	59,78,780	64,92,650	80,32,850	70,49,460
Madras	5,48,495	3,69,962	2,46,820	5,84,410	5,07,660	6,64,060	7,69,080	5,63,640	5,15,850	6,48,760
Bombay	14,18,333	13,53,192	13,64,580	17,22,410	16,82,710	15,78,280	10,63,550	5,43,470	4,55,900	2,86,770
GRAND TOTAL	69,04,010	67,22,828	74,38,110	83,72,320	74,15,590	77,66,770	78,11,360	75,99,760	90,04,600	79,84,030

*Includes pay of the Inspector-General of Forests, certain home charges, and undistributable and petty local items.

during each of the FINANCIAL years from 1890-91 to 1909-10—concluded

1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	Province
R	R	R	R	R	R	R	R	R	R	
—81,115	—76,056	—81,958	—81,890	—79,290	—76,512	—95,472	—92,538	—95,994	—93,709	Imperial
6,62,533	6,38,106	6,18,233	3,62,015	4,76,893	5,25,033	4,32,473	4,84,256	4,00,864	4,89,541	Bengal
5,02,824	7,06,769	10,11,326	11,99,008	10,06,735	10,28,246	11,96,013	12,15,732	9,52,970	10,91,256	United Provinces
4,63,489	5,99,223	6,26,313	5,61,382	5,62,089	5,72,989	4,60,881	2,60,758	4,37,165	3,61,591	Punjab
30,18,597	21,80,017	21,68,340	25,92,850	34,79,034	40,72,354	34,29,018	51,12,457	54,74,785	56,74,459	Burma (Lower)
23,81,130	10,47,464	16,79,941	20,23,281	20,33,798	23,19,452	27,23,748				Burma (Upper)
2,01,549	1,83,851	2,52,707	2,50,248	3,12,021	5,12,186	6,12,782	6,30,074	5,55,019	5,22,191	Eastern Bengal and Assam
99,748	3,78,212	4,27,140	7,17,066	6,92,844	11,41,978	10,58,281	7,06,721	3,24,855	4,91,488	Central Provinces and Berar
66,691	87,909	1,01,298	1,31,840	1,09,267	1,49,671	1,33,054	1,69,937	1,24,735	1,05,807	Coorg
..	—6,498	47,088	41,260	16,083	58,271	89,561	1,50,090	41,369	95,914	North-West Frontier Province
—12,293	—9,768	—3,904	—3,334	—2,117	—4,262	—127	—6,429	—13,281	—7,820	Baluchistan
—6,136	—9,062	—6,641	—2,790	1,656	—2,129	1,620	11,876	7,699	4,716	Ajmer-Merwara
1,37,749	62,236	44,338	1,46,269	2,78,365	2,46,526	3,11,801	62,555	21,077	65,318	Andamans
—67,541	—72,746	—63,096	—56,301	—57,867	—77,569	—1,32,907	—1,61,991	—1,78,541	—1,91,265	Imperial Forest College
—33,664	—38,257	—39,951	—33,304	—28,220	—30,644	—30,359	—27,060	—39,128	—41,662	Forest Surveys (Imperial)
74,32,736	55,83,402	67,91,227	84,67,365	91,02,222	1,03,56,170	1,01,85,380	85,46,823	82,18,624	85,21,823	*Total*
6,24,739	8,33,376	7,78,267	9,06,797	8,43,118	7,01,402	8,10,609	11,12,973	9,73,658	8,38,746	Madras
5,52,948	6,60,049	6,52,715	9,75,692	11,16,754	13,58,900	14,32,298	16,90,750	15,48,483	16,94,568	Bombay
86,10,423	70,77,327	82,22,209	1,00,49,754	1,10,62,094	1,24,16,072	1,24,27,687	1,13,50,046	1,07,30,765	1,11,05,140	GRAND TOTAL

No. 8

TOTAL OUTTURN of TIMBER, and FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1905-06 to 1909-10

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic feet	No.	R
Bengal	1905-06	34,121,237	11,002,932	2,99,963	4,441	1,432	39
	1906-07	34,616,546	11,560,111	2,88,133	4,894	1,634	40
	1907-08	36,022,473	10,121,910	2,86 096	5,126	1,440	41
	1908-09	37,335,171	11,178,555	3,04,682	5,321	1,593	43
	1909-10	34,962,248	11,162,831	3,67,069	4,991	1,594	52
United Provinces	1905-06	16,701,421	13,990,056	3,94,415	4,010	3,359	95
	1906-07	16,793,547	15,787,426	4,16,961	4,033	3,791	100
	1907-08	15,853,680	15,599,682	5,01,552	3,808	3,747	120
	1908-09	14,671,634	11,414,849	5,07,236	3,512	2,733	121
	1909-10	16,397,645	12,842,935	6,65,724	3,928	3,076	159
Punjab	1905-06	37,931,142	307,206	5,45,992	4,046	33	58
	1906-07	27,801,154	124,374	3,18,508	2,980	13	34
	1907-08	30,061,052	347,540	5,58,151	3,946	38	61
	1908-09	25,140,885	315,312	5,51,200	2,789	35	61
	1909-10	27,921,430	613,140	6,54,734	3,190	70	75
Burma	1905-06	45,924,787	71,561,000	3,68,420	364	579	3
	1906-07	37,870,312	58,473,000	4,06,333	290	447	3
	1907-08	42,904,911	61,818,000	3,99,016	329	474	3
	1908-09	45,542,234	67,293,000	4,53,927	339	500	3
	1909-10	48,755,908	81,293,000	7,81,865	352	586	6

No. 8—*continued*

TOTAL OUTTURN of TIMBER and FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1905-06 to 1909-10—continued

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic ft.	Number	R
Eastern Bengal and Assam	1905-06	15,300,716	44,508,285	6,60,672	525	1,527	23
	1906-07	17,138,903	23,919,723	6,29,398	586	818	21
	1907-08	16,298,425	23,419,740	7,05,874	558	801	24
	1908-09	18,296,896	23,900,778	7,41,962	631	824	26
	1909-10	18,657,880	26,529,635	8,75,999	633	908	30
Central Provinces and Berar	1905-06	23,081,062	21,931,511	12,68,651	1,043	991	57
	1906-07	23,881,779	24,743,495	13,37,472	1,085	1,124	60
	1907-08	24,192,095	20,620,816	16,79,680	1,099	937	76
	1908-09	21,105,853	19,953,525	13,15,621	963	910	60
	1909-10	22,088,076	*17,226,794	14,95,778	1,030	804	66
Coorg	1905-06	381,060	200,920	16,180	755	398	32
	1906-07	352,396	125,650	14,933	696	248	29
	1907-08	377,580	140,450	20,589	726	270	40
	1908-09	301,631	120,540	19,553	580	232	38
	1909-10	417,638	150,790	22,723	803	290	44
North-West Frontier Province	1905-06	1,613,532	..	19,847	6,900	..	85
	1906-07	1,281,952	..	17,593	5,478	..	75
	1907-08	970,122	..	26,666	4,111	..	113
	1908-09	810,305	..	13,301	3,433	..	56
	1909-10	873,731	..	22,391	3,702	..	95
Ajmer-Merwara	1905-06	510,196	4,551	18,699	3,447	31	126
	1906-07	588,108	14,709	32,044	3,973	99	216
	1907-08	631,127	8,634	16,095	4,318	58	109
	1908-09	583,680	..	12,873	3,944	..	87
	1909-10	521,140	14,632	15,877	3,670	103	111

* Exclusive of the figures of outturn in the Northern Circle

No. 8—*concluded*

TOTAL OUTTURN of TIMBER and FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1905-06 to 1909-10—concluded

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic feet	Number	R
Baluchistan	1905-06	407,549	..	12,479	1,544	..	47
	1906-07	346,380	..	18,723	1,237	..	66
	1907-08	418,956	..	18,458	1,496	..	66
	1908-09	422,394	..	17,912	543	..	23
	1909-10	312,350	..	30,027	398	..	38
Andamans	1905-06	1,688,962	791,905	10,268	866	416	5
	1906-07	1,719,573	754,928	9,900	881	387	5
	1907-08	1,785,652	959,199	5,942	914	491	3
	1908-09	1,399,431	1,026,817	3,620	717	526	2
	1909-10	1,606,176	1,192,902	9,417	823	611	5
Total Bengal	1905-06	179,761,727	164,298,466	36,15,587	903	825	18
	1906-07	162,390,639	135,503,416	37,19,928	789	659	18
	1907-08	169,524,073	133,035,771	42,18,119	826	648	21
	1908-09	165,610,113	135,208,376	39,41,889	792	646	19
	1909-10	172,514,202	151,026,659	48,51,604	810	709	23
Madras	1905-06	22,514,748	32,054,025	14,01,348	1,150	1,637	72
	1906-07	23,975,356	39,282,182	15,20,606	1,221	2,002	77
	1907-08	26,354,690	44,057,836	16,20,999	1,344	2,278	83
	1908-09	24,415,574	32,001,739	15,79,521	1,248	1,635	81
	1909-10	25,124,626	39,397,442	19,76,801	1,281	2,009	101
Bombay	1905-06	44,058,365	13,821,289	4,95,884	2,955	927	33
	1906-07	35,780,962	6,608,172	13,49,415	2,373	438	89
	1907-08	39,103,360	15,733,416	13,00,123	2,996	1,206	100
	1908-09	42,010,178	13,065,915	14,17,333	3,237	1,007	109
	1909-10	43,494,102	8,716,520	14,83,013	3,315	670	114
Grand Total	1905-06	246,334,840	210,173,780	55,12,819	1,054	900	24
	1906-07	222,146,948	181,393,770	65,90,019	925	755	27
	1907-08	234,982,123	193,427,023	71,39,241	988	813	30
	1908-09	232,035,365	186,276,021	69,38,743	960	746	29
	1909-10	241,132,930	199,140,621	83,11,418	982	811	34

No. 9

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1905-06 to 1909-10

Province		Total area of all forests	Protection from fire			Protection from cattle		Grazing		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Bengal	1905-06	7,683	1,889	1,822	44	5,358	479	221,158	105,388	326,546
	1906-07	7,073	1,879	1,872	44	5,315	510	222,319	105,399	327,718
	1907-08	7,028	1,888	1,795	44	5,411	393	220,583	105,317	324,900
	1908-09	7,016	1,893	1,873	45	5,378	378	221,806	105,538	327,344
	1909-10	7,005	1,898	1,846	45	5,390	723	221,900	135,165	357,065
United Provinces	1905-06	4,165	3,198	3,054	78	2,083	587	530,165	282,595	812,760
	1906-07	4,164	3,203	3,168	78	2,066	763	492,426	219,969	712,395
	1907-08	4,163	3,203	2,859	78	1,840	669	634,564	236,430	870,994
	1908-09	4,177	3,206	3,136	78	2,159	655	597,339	244,906	842,245
	1909-10	4,175	3,179	3,100	77	2,299	632	655,339	218,543	873,882
Punjab	1905-06	9,376	868	835	37	636	753	695,827	1,467,082	2,162,909
	1906-07	9,329	943	914	50	684	732	696,551	1,526,911	2,222,562
	1907-08	9,139	950	923	43	449	883	706,800	1,528,404	2,235,204
	1908-09	9,014	955	948	43	516	726	665,201	1,501,138	2,166,339
	1909-10	8,752	1,051	1,025	47	880	701	710,449	1,933,658	2,644,107
Burma	1905-06	123,559	8,214	7,382	40	16,658	62	2,898	180,543	183,441
	1906-07	130,540	8,153	7,782	38	17,643	83	4,879	190,898	195,677
	1907-08	130,455	7,526	7,159	33	18,600	85	6,339	191,877	198,216
	1908-09	134,449	7,457	7,180	32	19,099	86	24,590	224,926	249,516
	1909-10	138,699	7,727	7,662	30	24,531	132	28,496	275,079	303,575
Eastern Bengal and Assam	1905-06	29,139	1,392	1,387	23	4,546	1,093	100,325	519,514	619,839
	1906-07	29,217	1,981	1,968	32	4,630	1,036	105,475	515,484	620,959
	1907-08	29,225	3,255	3,161	50	4,741	1,070	148,104	514,012	662,116
	1908-09	29,014	3,264	2,907	52	4,407	1,159	150,711	512,038	662,749
	1909-10	29,233	2,435	2,356	38	5,575	183	161,087	547,591	708,678
Central Provinces and Berar	1905-06	22,132	7,723	7,450	35	4,847	7,792	4,290,511	150,459	4,440,970
	1906-07	22,002	10,660	10,381	48	3,955	7,696	4,499,234	143,794	4,643,029
	1907-08	22,002	10,815	10,603	49	2,996	7,967	3,675,112	1,020,505	4,695,617
	1908-09	21,921	11,564	11,470	53	3,927	8,374	4,086,836	167,129	4,253,965
	1909-10	21,436	11,795	10,994	55	4,030	8,926	3,840,657	151,738	3,992,395
Coorg	1905-06	505	208	207	41	162	..	4,025	1,706	5,731
	1906-07	506	208	208	43	183	..	2,404	1,706	4,110
	1907-08	520	208	205	40	183	...	2,757	1,706	4,463
	1908-09	520	208	189	40	159	..	2,880	256	3,136
	1909-10	520	208	208	40	520	..	2,602	210	2,812
North-West Frontier Province	1905-06	234	83	83	35	72	94	3,949	8,966	12,915
	1906-07	234	83	83	35	72	94	3,638	9,064	12,702
	1907-08	236	85	49	36	41	95	3,380	49,625	53,005
	1908-09	236	85	85	36	91	45	1,826	8,625	11,451
	1909-10	236	85	83	36	89	100	2,857	9,625	12,482

No. 9—*continued*

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1905-06 to 1909-10—continued

Province		Total area of all forests	Protection from fire			Protection from Cattle		Grazing		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Ajmer-Merwara	1905-06	148	142	140	100	10	142	17,335	20,078	37,413
	1906-07	148	142	142	100	53	89	11,275	1,159	12,434
	1907-08	148	142	142	100	14	128	7,303	10,634	17,937
	1908-09	148	142	141	100	35	142	10,978	1,339	12,317
	1909-10	142	141	140	99	80	57	15,871	1,443	17,314
Baluchistan	1905-06	264	...	...	...	168	...	6,738	18,920	25,658
	1906-07	280	...	...	...	209	8	3,919	23,959	27,878
	1907-08	280	...	...	...	209	8	3,692	23,959	27,651
	1908-09	778	...	...	...	204	5	2,826	23,959	26,785
	1909-10	785	...	...	...	218	13	10,414	32,315	42,729
Andamans	1905-06	1,951	...	...	...	156	...	...	...	...
	1906-07	1,950	...	...	...	156	...	...	...	...
	1907-08	1,953	...	...	...	159	...	...	...	...
	1908-09	1,952	...	...	...	161	...	...	...	...
	1909-10	1,952	...	...	...	161	...	...	...	...
Total Bengal	1905-06	199,156	23,717	22,360	48	34,696	11,002	5,922,931	2,756,281	8,679,212
	1906-07	205,443	27,226	26,518	44	34,966	11,061	6,036,920	2,737,525	8,774,445
	1907-08	205,149	28,072	26,302	45	34,643	11,298	5,417,584	3,683,189	9,100,773
	1908-09	209,225	28,779	27,929	45	36,135	11,570	5,765,053	2,790,854	8,555,907
	1909-10	212,935	28,619	27,414	43	49,773	11,467	5,649,672	3,305,367	8,955,039
Madras	1905-06	19,535	7,202	6,772	40	1,503	315	3,468,093	15,640	3,483,733
	1906-07	19,620	7,357	6,825	40	1,947	811	3,678,777	29,148	3,707,925
	1907-08	19,607	7,554	6,945	41	2,160	819	3,996,445	48,080	4,044,525
	1908-09	19,570	7,505	7,241	40	2,279	792	4,074,693	58,383	4,133,076
	1909-10	19,612	19,177	9,256	54	2,535	932	2,748,694	68,468	2,817,162
Bombay	1905-06	14,010	9,154	8,326	68	2,549	4,922	1,282,256	395,554	1,677,810
	1906-07	15,675	9,860	8,495	72	2,696	7,687	911,260	383,705	1,294,965
	1907-08	13,053	10,969	9,330	82	2,276	8,522	1,033,985	377,253	1,411,238
	1908-09	12,979	10,148	9,327	83	2,774	8,540	1,527,181	475,485	2,002,666
	1909-10	13,004	9,814	9,099	80	3,590	7,811	1,266,998	442,346	1,709,344
Grand Total	1905-06	233,651	40,073	37,458	43	38,748	16,239	10,673,280	3,167,475	13,840,755
	1906-07	240,138	44,443	41,839	47	39,609	19,559	10,626,957	3,145,378	13,772,335
	1907-08	237,809	45,695	42,577	49	39,079	20,639	10,448,064	4,088,522	14,536,586
	1908-09	241,774	46,432	44,497	49	41,188	20,902	11,426,927	3,324,677	14,751,604
	1909-10	245,551	48,516	45,768	50	49,898	20,210	9,665,364	3,816,181	13,481,545

OPIUM

[TABLES 1 TO 18, PAGES 37 TO 60]

(Compiled from the Finance and Revenue Accounts and from special official returns)

BENGAL OPIUM

The region in which the poppy was cultivated in 1910-11 comprised eight districts in Bihar situated in the divisions of Tirhut, Patna, Bhágalpur, and Chota Nagpur, and thirty-one districts in the United Provinces of Agra and Oudh. The whole Department has, with effect from the 29th September 1910, been under the control of one Opium Agent, with head-quarters at Ghazipur. At Ghazipur and Patna there are Government factories where the crude opium is manufactured into the form in which it passes into consumption. The cultivation of the poppy and the manufacture of opium were regulated by Act XIII of 1857 and were under the general control of the Lieutenant-Governor and the Board of Revenue of the United Provinces of Agra and Oudh and the immediate supervision of the Opium Agent at Ghazipur. The possession, transport, import, and export of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act).

Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per ser of 70° consistency. Advances, on which no interest is charged, are given to licensed cultivators at the time of executing the agreement, and from time to time (though ordinarily not more than two advances are given) until final delivery. In March, April, and May the opium is made over to the officers of the Department and weighed and tested, and as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him.

After weighment the opium is taken to the Government factories at Patna and Ghazipur, where it is manufactured in two* forms—

(*a*) opium intended for export to foreign countries, mainly China and the Straits Settlements, departmentally known as "provision" opium, and

(*b*) opium intended for consumption in various provinces (Madras, Bengal, Eastern Bengal and Assam, the United Provinces, the Central Provinces and Berar, Burma, Baluchistan, the Civil and Military Station of Bangalore, the Punjab and the North-West Frontier Province), departmentally known as "excise" opium.

Provision opium is made up in the form of balls or cakes, each weighing 3·5lb, and is packed in chests, each chest containing seventy cakes, weighing 140½ lb. Bihár opium is generally of 75° and Benares opium of 71° consistency. Excise opium is made up in cubical packets, each weighing one ser, 60 of which are packed in a case. It is of higher consistency than the "provision opium."

Provision opium is sold by public auction in Calcutta. A notification is published annually, about the month of June, stating the number of chests from each agency which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Board of Revenue. In 1911, 31,440 chests were notified for sale.

The duty levied by the Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to R8,000 a year, under an agreement which will remain in force until the 31st December 1912. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

Excise opium is distributed from the factories, or from the Calcutta warehouse, to the Government treasuries, whence it is issued, on payment, to licensed vendors and druggists only. In the accounts, a sum of R8½ per ser out of the proceeds of this opium is credited under Opium as representing the estimated cost of production. The remainder of the proceeds is credited under Excise.

Eastern Bengal and Assam are supplied from the opium factory at Ghazipur through the Board of Revenue, United Provinces, and issues are made from the district treasuries to licensed vendors. The cultivation of poppy is not permitted in the Madras Presidency, the Central Provinces and Berar, and Baluchistan, and the only licit supply of opium is Bengal excise opium. In the Central Provinces and Berar and in Baluchistan this drug is imported from the Ghazipur factory and supplied to district treasuries, while in the Madras Presidency it is issued to wholesale vendors, at a fixed price, from two central storehouses, one at Tondiarpet (Madras) and the other at Rajahmundry.

* A small quantity of opium for medical purposes is also made at Patna, and morphia and co aine are made at Ghazipur from opium not fit for other purposes

OPIUM—*continued*

MALWA OPIUM

Malwa opium is almost entirely produced in the undermentioned Native States in the Central India and Rajputana Agencies, together with the Baroda State. In Khairpur (Sind), it is grown in the Khairpur Taluka but production is limited to the requirements of the State. Of British territory, it is grown in Ajmer-Merwara only.

	CENTRAL INDIA
Indore Residency	Indore, Dewas, Bagli
Gwalior Residency	Gwalior, Raghogarh, Parone, Gurra, Umri, Bhadaura, Dharnaoda, Sirsi
Bhopal Agency	Bhopal, Rajgarh, Narsingarh, Khilchipur, Maksudangarh, Qurwai, Muhammadgarh, Basoda, Sutalia, Agra, Barkhera, Kamalpur, Dhabla Dhir, Dhabla Ghosi, Daria Kheri, Rajapur Kheri, Jabria Bhil, Tappa, Pataria, Piplianagar, Khajuri, Dugri, Sadan Kheri, Hirapur, Pathari
Bundelkhand Agency	Datia, Panna, Ajaigarh, Baoni, Chhatarpur, Baraundha, Paldeo, Patira, Taraon, Gawrihar, Charkhari, Bijawar, Sarila
Baghelkhand Agency	Rewa, Maihar, Nagode
Malwa Agency	Jaora, Ratlam, Sailana, Sitamau, Piploda, Panth Piploda
Bhopawar Agency	Dhar, Jhabua, Barwani, Ali Rajpur, Jobat, Bagode, Nimkhera, Kalibaore, Rajgarh, Bharupura, Chiktiabar, Manpur (British), Jamnia, Garhi, Kothi
	RAJPUTANA
Mewar Residency	Mewar (Udaipur), Banswara, Partabgarh, Dungarpur, Kushalgarh
Jaipur Residency	Jaipur, Kishangarh
Haraoti and Tonk Agency	Bundi, Tonk, Shahpura
Eastern Rajputana States Agency	Bharatpur, Dholpur, Karauli
Kotah Agency	Kotah, Jhalawar
Alwar Agency	Alwar
Bikaner Residency	Bikaner
Western Rajputana States Residency	Jodhpur (Marwar), Jaisalmer, Sirohi

In these States the British Government has no concern with the cultivation of the poppy or the manufacture of opium or its local consumption; nor has it any concern with the export, except that it levies a duty on opium which passes into or through British territory, either for local consumption in British India, or for export by sea to China and other foreign countries. It is this duty, commonly called pass-duty, which constitutes the British revenue from Malwa opium and is credited to opium revenue when the opium is passed out for export by sea. The pass-duty on Malwa opium destined for consumption in British territory is an excise receipt, and stood during 1910-11 at R10 per ser equal to R700 per chest. An arrangement has been made between His Majesty's Government and the Government of China whereby the importation of the Indian Opium into China has to be gradually diminished, and in pursuance of this arrangement the exports of Malwa Opium to China during the calendar years 1908, 1909, 1910, and 1911 have been limited to 15,100, 13,600, 12,100, and 15,580 chests, respectively.

The Government is enabled to raise revenue from Malwa opium because the States in which the drug is produced have no access to the sea, except through British territory. The import of the opium into, or transport through, British territory is prohibited, except on payment of the pass-duty and under passes granted under the authority of the Opium Agents. The Agent to the Governor-General in Central India and the Commissioner of Ajmer-Merwara are *ex-officio* Opium Agents for their respective charges.

For the weighment of the opium, for the issue of necessary passes, and for the recovery of pass fees, Government has established scales maintained by the Opium Agents, the principal scales being located at Indore, Mandisor, Ujjain, and Ratlam in Central India, and at Chitor in Rajputana. There are also scales at some other convenient places, namely, at Ahmedabad in Gujarat, at Dhar, Jaora, and Bhopal in Central India, and at Ajmer and Baran (Kotah) in Rajputana.

The poppy is sown in Malwa in November, the plants flower in the beginning of February, and by the end of March the whole of the opium has been collected by the cultivators and is ready for sale. The village bankers and others, into whose possession the raw opium passes, usually retain it until the end of April. During May and June it is bought by the large dealers, who make it up into balls of about twelve ounces each, and expose it in storehouses to dry for the next two or three months, after which it is ready for the scales. It is ready for export by September; but as considerable dryage takes place during the transport of new opium to Bombay, it is commonly kept back until October. A chest of Malwa opium contains 140 lb in weight. The opium is of 90° to 95° consistency, and is usually packed in half-chests for convenience of carriage.

From October 1897 until May 1904 the rate of pass-duty was R525 at Ajmer, and R500 elsewhere, on each chest of opium weighed for export by sea. This duty was increased by one hundred rupees, under Finance Department Notification No. 2930-A, dated the 6th May 1904. A higher rate of pass-duty is levied at Ajmer, because, these scales being situated in British territory, the opium weighed there is not subject to the dues levied by the Native States. Since 1887-88, however, there have been no exports from the Ajmer Agency, except one chest in 1893-94, 9 chests in 1904, 4 chests in 1906, and 20 chests in 1910.

In connection with the restriction of the exports to China it has lately been decided to levy a duty of R800 per chest on certain chests for whose export in 1912 application has already been made. The right to ship the remainder of the exports of the last mentioned and subsequent years will be sold by auction to the highest bidder at periodical sales to be held by the Collector of Customs in Bombay.

OPIUM—*continued*

Opium which has been weighed and passed for export by sea from Bombay may, after arrival at Bombay, be diverted for local consumption on payment of a higher rate of pass-duty of R725 per chest when the pass was granted at Ajmer, and of R700 per chest when the pass was granted elsewhere. When opium is weighed directly for local consumption and not for export by sea, the higher duty is charged at once. This duty is an Excise receipt.

The pass-duty on opium weighed for export is generally levied in the form of *hundis, i.e.*, bills of exchange drawn on Bombay and payable at six days' sight, and these must be cashed before the consignee can obtain delivery of the opium. At the Ajmer Agency and at Ahmedabad the duty is paid in cash, or by *hundis*, or bills payable at sight drawn on Bombay. After weighment of the opium and delivery of the *hundi*, the opium is transported by railway to Bombay under cover of the pass, the cost of transit being borne by the owner. In Bombay it is received by the Collector of Customs, who is responsible for seeing that it corresponds with the covering pass and who detains it until the *hundi* has been cashed. The opium is then warehoused, and is at the disposal of the owner for export or for sale locally, subject to the provisions of the Opium Act and the Bombay Opium Rules.

The cultivation of the poppy is prohibited in Coorg and in the Bombay Presidency and the source of supply is Malwa opium.

PUNJAB

The cultivation of the poppy was permitted until 1897 (under license for each crop) throughout the greater part of the Punjab except in the districts of Delhi, Gurgaon, Rohtak, Hissar, the greater part of Karnal, and part of Ferozpur, where it has long been prohibited. The total area cultivated was usually about 10,000 acres, but there were only five really opium-producing districts—Ambala, Simla, Kangra, Shahpur, and Dera Ghazi Khan. In the remaining districts opium was either not extracted, or, if extracted, only a small quantity became available for sale by licensed vendors, the rest being surreptitiously disposed of; and the produce was consumed, in the shape of a drink called *post* made from poppy-heads, either illicitly or after passing through the hands of licensed vendors. The Government of India prohibited poppy cultivation in the case of most districts of the Punjab from the 1st September 1897, cultivation being now (1910-11) restricted, so far as opium production is concerned, to the Kotkhai tahsil of the Simla district, and the Kulu sub-division of the Kangra district. Cultivation of the poppy, for the production of poppy heads only, is also permitted in the district of Jalandhar and in one tahsil of Hoshiarpur.

An acreage duty was levied during 1909-10 on the cultivation of the poppy, at the rate of R2* per acre in the two opium-producing hill districts and at the rate of R4 per acre in the two poppy-head producing districts of Hoshiarpur and Jalandhar. These rates have since been raised.

A cultivator of opium is not permitted to consume any part of the produce himself. He is bound either to dispose of the standing crop to a license-holder, who extracts the opium and sells it to a licensed wholesale or retail vendor, or to dispose of the produce, either as poppy-heads, or as opium extracted by himself, to a licensed retail or wholesale vendor.

Since the 1st April 1896 a duty of R2 per ser had been levied on the importation into the Punjab of all opium other than Malwa, including opium produced in Kashmir, the Native Hill States, or elsewhere. This rate was raised to R6 per ser with effect from the 1st April 1909. Upon Malwa opium an import duty of R4 per ser was levied until the 31st July 1908; but since that date such imports have been stopped. Apart from locally produced opium and that imported from Kashmir, Afghanistan, and trans-frontier territory to the west of the Indus, the only other source of supply was in 1910-11 Bengal opium which was obtained from the Ghazipur factory and issued to licensed vendors from district treasuries.

BARODA

The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly for consumption in the State and for export to China. The State has, by agreement, assimilated its retail system and selling prices to those in force in adjacent British districts, and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Native States.

AJMER-MERWARA

In these two British districts, which are surrounded by the Native States constituting the Rajputana Agency, the cultivation of the poppy and the manufacture and sale of opium were formerly permitted without restriction, except in the three municipalities of Ajmer, Beawar, and Kekri, and the cantonment of Nasirabad. This course was adopted in consequence of the difficulty of preventing smuggling from the surrounding States. In the three municipalities and in the cantonment of Nasirabad, the license of the Collector was required for the cultivation of the poppy, or the manufacture or sale of opium. The absence of control over the production and disposal of opium in the rural areas, and the freedom of import and export from and to adjacent Native States, afforded ground for the belief that Ajmer-Merwara had become a focus of opium smuggling, and in order to check this illicit traffic, revised Opium Rules were enacted, with effect from the 1st April 1901, to provide adequate control over the production, import, export, transport, and sale of opium throughout Ajmer-Merwara. An import duty of R4 per ser was levied from the 1st April 1904 on Malwa opium

* In addition to a quantitative duty of R2 a ser

OPIUM—*concluded*

brought into Ajmer-Merwara for consumption, and from the 1st April 1905 an excise duty at the same rate was imposed on opium produced in the district. Subsequently, from the 1st April 1908, the levy of the Excise duty was restricted to opium consumed within Ajmer-Merwara and the duty on opium removed for export outside the district was remitted. Poppy cultivation was at the same time prohibited in the Ajmer district, and a maximum limit of 2,500 and 400 bighas was imposed upon the cultivation in the Todgarh and Beawar tahsils, respectively. No area was licensed for the cultivation of poppy in the harvest of 1909-10, but during the year 1910-11, 153 bighas of land were licensed for poppy cultivation in Merwara.

BURMA

Opium is produced in the Shan States beyond British limits, but its cultivation is prohibited throughout Burma, except in the Kachin villages of the districts of Katha, Bhamo, Myitkyina, and Upper Chindwin in Upper Burma. On the drug produced in British territory an excise duty is levied at the rate of 8 annas for each quarter of a *pé* (one *pé* = 1·75 of an acre) or fraction thereof, on which the poppy is grown. Land under poppy cultivation is measured by the village headman. The area under poppy is not known, because the localities in which the cultivation is carried on are for the most part beyond the sphere of regular administration. The importation of opium by land from the Shan States into Upper Burma is permitted on payment of a duty of R17 per *viss* (3·65lb avoirdupois). Neither of these classes of opium may be exported to Lower Burma. Shan or foreign travellers of distinction may, however, import into any part of Burma for the personal use of themselves and their attendants, without payment of duty, Shan or foreign opium in quantities not exceeding 5 tolas for each person.

Under an order issued by the Government of India in February 1898, caravans entering the Myitkyina and Bhamo districts from China or the Shan States are licensed to import for personal use Chinese or Shan opium on payment of a duty equal to the retail price of such opium in the districts in which the license is issued.

Bengal excise opium is procured by Government and stored in the district treasuries, whence it is issued to licensed shops where it may be retailed to persons entitled to possess it, namely, medical practitioners, pharmacists, doctors, tattooers, non-Burmans, and, in Lower Burma, only registered Burmans.

OPIUM

No. 1

RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY, in each year from 1834-35 to 1910-11

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	Total	Bengal	Bombay	Total	Bengal	Bombay	Total
1834-35	1,16,47,650	17,52,800	1,34,00,450	47,04,860	3,11,090	50,15,950	69,42,790	14,41,710	83,84,500
1835-36	1,80,23,380	19,18,820	1,99,42,200	48,21,760	2,00,370	50,22,130	1,32,01,620	17,18,450	1,49,20,070
1836-37	1,88,36,960	26,78,470	2,15,15,430	54,95,990	6,69,760	61,65,750	1,33,40,970	20,08,710	1,53,49,680
1837-38	2,09,65,190	18,46,660	2,28,11,850	65,97,950	3,49,450	69,47,400	1,43,67,240	14,97,210	1,58,64,450
1838-39	1,36,80,180	27,48,560	1,64,28,740	66,92,190	2,65,250	68,97,440	69,87,990	25,43,310	95,31,300
1839-40	76,45,850	1,96,810	78,42,660	43,85,090	79,800	44,64,820	32,60,760	1,17,010	33,77,770
1840-41	1,19,78,590	23,26,400	1,43,04,990	54,82,270	79,950	55,62,230	64,96,320	22,46,450	87,42,770
1841-42	1,37,71,560	22,24,730	1,59,96,290	57,32,890	75,740	58,08,630	80,38,670	21,48,990	1,01,87,660
1842-43	1,82,79,950	25,97,010	2,08,76,960	50,55,520	54,630	51,11,150	1,32,23,430	25,42,380	1,57,65,810
1843-44	2,28,27,790	35,59,870	2,63,87,660	60,66,310	71,090	61,39,400	1,67,58,480	34,88,780	2,02,48,260
1844-45	2,46,96,460	37,91,400	2,84,87,860	66,12,010	61,970	66,74,980	1,80,83,450	37,29,430	2,18,12,880
1845-46	2,95,99,870	61,80,150	3,57,80,020	75,22,610	2,23,910	77,46,520	2,20,77,260	59,56,240	2,80,33,500
1846-47	3,06,73,650	61,08,420	3,67,82,070	78,80,260	39,790	79,20,050	2,27,93,390	60,68,630	2,88,62,020
1847-48	2,35,61,020	37,90,280	2,73,51,300	1,06,45,730	71,730	1,07,17,460	1,29,15,290	37,18,550	1,66,33,840
1848-49	3,01,49,990	89,80,930	3,91,30,920	1,05,67,430	1,05,860	1,06,73,290	1,95,82,560	88,75,070	2,84,57,630
1849-50	3,75,72,230	74,00,320	4,49,72,550	95,64,260	1,05,480	96,69,740	2,80,07,970	72,94,840	3,53,02,810
1850-51	3,09,05,530	70,47,470	3,79,53,000	1,03,47,260	1,02,260	1,04,49,520	2,05,58,270	69,45,210	2,75,03,480
1851-52	3,12,00,940	1,13,96,840	4,25,97,780	1,10,89,310	1,16,010	1,12,05,320	2,01,11,630	1,12,80,830	3,13,92,460
1852-53	3,96,01,830	1,12,80,000	5,08,81,830	1,35,91,400	1,11,110	1,37,02,510	2,60,10,430	1,11,68,890	3,71,79,320
1853-54	3,80,00,100	97,72,210	4,77,72,310	1,40,50,120	1,31,990	1,41,82,110	2,39,49,980	96,40,220	3,35,90,200
1854-55	3,59,33,560	1,11,69,960	4,71,03,520	1,36,09,450	1,58,050	1,37,67,500	2,23,24,110	1,10,11,910	3,33,36,020
1855-56	4,17,17,170	1,02,42,580	5,19,59,750	1,22,01,050	1,38,930	1,23,39,980	2,95,16,120	1,01,03,650	3,96,19,770
1856-57	3,82,52,160	1,17,71,840	5,00,24,000	1,12,45,040	1,75,070	1,14,20,110	2,70,07,120	1,15,96,770	3,86,03,890
1857-58	5,21,59,180	1,64,82,910	6,86,42,090	92,95,410	1,62,930	94,58,340	4,28,63,770	1,63,19,980	5,91,83,750
1858-59	4,67,08,590	1,47,54,830	6,14,63,420	77,27,450	2,72,060	79,99,510	3,89,81,140	1,44,82,770	5,34,63,910
1859-60	4,31,44,500	1,57,33,280	5,88,77,780	67,79,970	4,00,030	71,80,000	3,63,64,530	1,53,33,250	5,16,97,780
1860-61	4,19,98,550	2,47,69,040	6,67,67,590	88,32,420	3,52,250	91,84,670	3,31,66,130	2,44,16,790	5,75,82,920
1861-62	3,91,41,560	2,44,51,140	6,35,92,700	1,44,28,090	66,560	1,44,94,650	2,47,13,470	2,43,84,580	4,90,98,050
1862-63	4,81,25,610	3,24,29,150	8,05,54,760	1,85,27,720	35,060	1,85,62,780	2,95,97,890	3,23,94,090	6,19,91,980
1863-64	5,34,67,760	1,48,52,230	6,83,19,990	2,30,20,880	44,050	2,30,64,930	3,04,46,880	1,48,08,180	4,52,55,060
1864-65	5,25,54,470	2,10,59,580	7,36,14,050	2,37,19,050	50,760	2,37,69,810	2,88,35,420	2,10,08,820	4,98,44,240
1865-66	6,39,02,390	2,12,80,250	8,51,82,640	1,89,10,120	32,580	1,89,42,700	4,49,92,270	2,12,47,670	6,62,39,940
1866-67 (11 months)	4,94,80,170	1,85,43,300	6,80,23,470	1,07,42,630	30,670	1,07,73,300	3,87,37,540	1,55,12,630	5,42,50,170
1867-68	6,56,52,480	2,35,69,380	8,92,21,860	1,80,98,910	42,300	1,87,41,210	4,69,53,570	2,35,27,080	7,04,80,650
1868-69	6,64,47,160	1,86,67,250	8,45,14,410	1,71,75,660	25,450	1,72,01,110	4,92,71,500	1,60,41,800	6,73,13,300
1869-70	5,59,41,370	2,35,74,190	7,95,15,560	1,81,75,100	31,730	1,82,06,830	3,77,66,270	2,35,42,460	6,13,08,730
1870-71	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,090	6,03,10,340
1871-72	6,89,87,000	2,35,51,590	9,25,38,590	1,59,32,080	32,480	1,59,65,560	5,30,54,020	2,35,18,110	7,65,72,130
1872-73	6,06,97,930	2,61,48,880	8,68,46,810	1,31,06,310	36,370	1,31,42,680	4,75,91,620	2,61,12,510	8,37,04,130
1873-74	5,58,29,840	2,74,18,950	8,32,48,790	1,30,82,250	30,540	2,00,12,800	3,58,47,590	2,73,88,410	6,32,36,000
1874-75	5,60,28,250	2,95,38,040	8,55,66,290	2,33,35,590	29,870	2,34,15,460	3,26,42,660	2,65,08,170	6,21,50,830
1875-76	5,92,19,280	2,54,24,970	8,47,14,250	2,21,67,580	13,070	2,21,85,650	3,70,51,700	2,54,76,900	6,25,28,600
1876-77	6,17,41,700	2,94,82,900	9,12,24,600	2,83,96,520	18,150	2,84,16,470	3,33,43,280	2,94,64,750	6,28,08,130
1877-78	6,43,28,810	2,74,98,410	9,18,27,220	2,65,89,210	21,490	2,66,10,700	3,77,39,600	2,74,76,920	6,52,16,520
1878-79	7,60,61,320	2,39,32,690	9,39,94,010	1,69,66,650	20,570	1,69,87,220	5,30,94,670	2,39,12,120	7,70,06,790
1879-80	7,17,78,160	3,14,13,470	10,31,91,620	2,06,54,900	20,020	2,06,74,920	5,11,23,250	3,13,93,450	8,25,16,700
1880-81	7,95,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1881-82	7,67,75,120	2,18,49,320	9,86,24,440	2,05,54,300	19,050	2,05,73,350	5,62,20,820	2,18,30,270	7,80,51,090
1882-83	7,10,39,250	2,39,56,060	9,49,95,940	2,28,09,350	18,810	2,28,28,160	4,82,29,900	2,39,37,880	7,21,67,780
1883-84	7,04,63,440	2,51,01,570	9,55,65,010	1,85,24,790	22,110	1,85,46,900	5,19,38,650	2,50,79,460	7,70,18,110
1884-85	6,27,71,110	2,53,93,580	8,81,64,690	2,96,29,290	29,080	2,96,58,370	3,31,41,820	2,53,64,500	5,85,06,320
1885-86	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1886-87	6,35,62,200	2,58,67,560	8,94,29,760	2,72,52,000	38,630	2,72,90,630	3,63,10,200	2,58,28,930	6,21,39,130
1887-88	6,24,52,670	2,27,01,950	8,51,54,620	2,42,07,820	37,930	2,42,45,750	3,82,44,850	2,26,64,020	6,09,08,870
1888-89	6,59,38,040	1,96,85,150	8,56,23,190	2,59,39,510	39,540	2,59,79,050	3,99,98,530	1,96,45,610	5,96,44,140
1889-90	6,69,22,020	1,89,08,540	8,58,30,560	1,60,10,990	40,080	1,60,51,070	5,09,11,030	1,88,68,460	6,97,79,490
1890-91	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1891-92	6,16,80,990	1,84,42,810	8,01,23,800	1,35,79,120	39,010	1,86,18,130	4,31,01,870	1,84,03,800	6,15,05,670
1892-93	6,31,75,270	1,67,56,530	7,99,31,800	1,59,86,620	38,340	1,60,24,960	4,71,88,650	1,67,18,190	6,39,06,840
1893-94	5,02,29,760	1,60,45,950	6,62,75,710	1,87,27,590	38,480	1,87,66,070	3,15,02,170	1,60,07,470	4,75,09,640
1894-95	5,51,82,050	1,80,55,520	7,32,37,570	1,61,22,200	38,850	1,61,61,050	3,90,59,850	1,80,16,670	5,70,76,520
1895-96	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1896-97	5,07,09,560	1,33,82,820	6,40,92,380	2,48,28,130	38,790	2,48,66,920	2,58,81,430	1,33,44,030	3,92,25,460
1897-98	4,20,91,340	97,06,380	5,17,97,720	2,38,42,940	48,230	2,38,91,170	1,82,48,400	96,58,150	2,79,06,550
1898-99	4,39,19,660	1,33,33,640	5,72,53,300	2,36,91,630	41,270	2,37,32,900	2,02,28,030	1,32,42,370	3,35,20,400
1899-1900	5,32,37,848	1,27,91,883	6,60,29,731	2,58,69,333	37,921	2,59,07,314	2,73,68,455	1,27,53,962	4,01,22,417
1900-01	6,29,57,138	1,25,66,495	7,55,33,633	2,67,59,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1901-02	6,46,04,546	81,75,788	7,27,80,334	2,40,92,407	37,942	2,41,30,349	4,05,12,139	81,37,846	4,86,49,985
1902-03	5,75,17,565	99,99,011	6,74,76,576	2,46,85,973	41,270	2,47,27,243	3,28,31,592	99,17,741	4,27,49,333
1903-04	7,29,24,772	1,31,15,903	8,60,40,675	3,33,49,347	36,813	3,33,86,160	3,95,75,425	1,30,79,090	5,26,54,515
1904-05	7,90,49,203	1,12,73,288	9,03,22,491	2,94,66,626	39,658	2,95,06,284	4,95,82,577	1,12,33,630	6,08,16,207
1905-06	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1906-07	7,66,01,100	83,06,322	8,49,07,922	2,36,48,828	50,544	2,36,99,372	4,79,52,272	82,56,278	5,62,08,550
1907-08	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,404	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175
1908-09	6,72,29,749	2,10,42,075	8,82,71,824	1,84,93,592	47,818	1,85,41,320	4,87,36,247	2,09,94,257	6,97,30,504
1909-10	7,21,02,459	1,09,17,786	8,30,20,245	1,66,02,684	49,638	1,66,52,322	5,54,99,775	1,08,68,148	6,63,67,923
1910-11	11,26,38,931	1,90,502	11,28,29,433	1,86,56,739	43,120	1,86,99,859	9,39,82,192	1,47,382	9,41,29,574

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of table No. 2 and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price 15,49,05? was, by special arrangement, credited to Excise revenue

No. 2

COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE, from the year 1872-73 to 1910-11

	India General	Central Provinces and Berar	Burma	Eastern Bengal and Assam	Bengal	U. P. of Agra and Oudh	Punjab	N.-W. F. Province	Madras	TOTAL
1872-73										15,52,340
1873-74										15,81,430
1874-75										15,64,050
1875-76				No details						17,33,520
1876-77										16,33,170
1877-78										15,71,150
1878-79										19,07,430
1879-80	560	1,79,110	3,32,820	4,69,450	5,56,350	3,72,060	2,150			18,82,500
1880-81	160	1,99,300	3,94,730	4,89,420	5,18,440	4,10,880	*2,37,530			22,50,460
1881-82	180	2,18,340	3,03,150	4,59,050	5,04,180	4,35,470				19,20,370
1882-83	420	2,16,350	2,99,770	5,04,100	5,27,800	4,40,980				19,89,420
1883-84	690	2,18,510	3,11,520	4,07,210	5,60,700	4,42,930				19,41,560
1884-85	1,900	2,15,040	3,03,270	4,29,850	5,48,400	4,24,110				19,22,570
1885-86	1,850	2,19,330	2,76,310	4,19,460	5,38,440	4,25,210				18,80,600
1886-87	2,190	2,14,700	3,32,730	4,19,600	5,51,840	4,37,320	31,610			19,89,990
1887-88	2,340	2,03,230	3,50,280	4,10,870	5,66,810	4,27,300	51,770			20,12,600
1888-89	2,480	2,13,100	3,73,360	4,09,320	5,64,020	4,44,260	44,100			20,49,640
1889-90	2,760	2,27,420	3,86,870	4,33,590	5,57,120	5,06,150	37,320			21,51,230
1890-91	2,700	2,20,200	4,32,170	3,79,420	5,67,790	4,76,740	28,720			21,07,740
1891-92	2,400	2,34,920	4,10,500	3,97,190	5,86,030	4,78,340	28,690			21,38,070
1892-93	1,620	2,27,980	4,83,410	3,86,770	5,65,590	5,14,780	32,850			22,13,000
1893-94	110	2,40,040	3,62,550	4,01,740	5,75,450	4,91,680	51,270			21,22,840
1894-95	90	2,31,950	1,75,960	3,99,250	5,95,230	4,79,870	62,680			19,45,030
1895-96	150	2,43,320	2,00,520	4,49,860	7,12,980	5,28,760	80,910			22,16,500
1896-97	150	2,15,170	2,25,140	4,52,290	7,26,120	4,85,350	77,280			21,81,500
1897-98	150	2,02,840	2,33,950	4,53,030	7,09,190	4,72,350	67,380			21,88,890
1898-99	150	2,10,440	2,45,110	4,56,320	7,40,600	5,11,230	65,930			22,29,780
1899-1900	128	2,25,726	2,52,049	4,42,477	7,47,809	5,30,951	60,936			22,60,076
1900-01	119	2,16,897	2,67,474	4,39,105	7,92,226	5,01,829	85,655			23,03,305
1901-02	102	2,00,456	3,14,412	4,09,849	7,89,053	5,27,979	65,528	2,720		23,10,099
1902-03	68	2,40,508	4,42,008	4,33,169	7,99,400	5,51,106	73,117	6,766		25,46,137
1903-04	51	2,61,356	5,99,573	4,53,671	7,67,790	5,46,359	73,763	9,197		27,11,760
1904-05	43	2,88,409	6,49,480	4,65,419	7,59,988	5,62,219	62,688	7,225		27,95,471
1905-06	..	3,07,789	6,08,306	5,36,802	7,47,583	5,74,014	73,499	8,747		28,56,740
1906-07	..	4,70,042	5,77,185	6,44,655	7,21,430	6,04,104	83,317	9,256		31,09,969
1907-08	..	4,78,900	5,36,809	6,90,437	8,26,570	5,38,482	82,238	17,221	14,140	32,34,797
1908-09	..	4,43,567	4,82,293	6,68,826	8,61,607	5,52,963	1,95,407	18,640	4,30,030	36,53,323
1909-10	2,825	4,45,967	4,55,841	6,30,522	8,05,506	5,85,646	4,46,361	22,916	4,58,829	38,54,413
1910-11	5,325	4,86,336	4,34,347	6,29,268	8,14,155	5,41,718	5,48,690	22,007	4,19,602	39,01,448

* Proceeds of experimental sale of Bengal opium

No. 3

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER, for export to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1910-11

	BENGAL	MALWA			TOTAL OF BENGAL AND MALWA	EXPORTED FROM							GRAND TOTAL
						BENGAL				BOMBAY			
		Central India	Ahmadabad	Ajmer		To China	To Straits Settlements	To other countries	TOTAL	To China	To other countries	TOTAL	
1829-30	8,778	No returns	The Ahmadabad Agency was established in January 1858, and before this date passes were granted at Indore only	The Ajmer Agency was established in February 1877, but the scales were used for the first time in November 1877	8,778	7,443	2,235	No information	9,678	—	No information	—	9,678
1830-31	7,548	4,703			12,251	5,590	1,526		7,116	*4,610		4,610	11,726
1831-32	7,939	10,632			18,571	6,750	757		7,507	*10,679		10,679	18,186
1832-33	10,638	8,694			19,332	7,540	1,845		9,385	*6,698		6,698	16,083
1833-34	12,523	10,202			22,725	10,151	1,779		11,930	*10,855		10,855	22,785
1834-35	13,027	6,977			20,004	9,480	1,570		11,050	*6,812		6,812	17,862
1835-36	15,044	13,568			28,612	13,021	1,786		14,807	†		—	14,807
1836-37	11,988½	20,015			32,003½	10,493	2,241		12,734	20,882½		20,882½	33,616½
1837-38	18,562	12,029			30,591	16,112	3,195		19,307	10,372½		10,372½	29,679½
1838-39	18,563	19,745			38,308	14,499	3,722		18,221	17,353		17,353	35,574
1839-40	18,563	2,151			20,714	3,755	14,755		18,510	†		—	18,510
1840-41	17,558	16,773			34,331	5,817	11,593		17,410	12,022½		12,022½	29,432½
1841-42	17,927	14,681			32,608	10,752	8,987		19,739	14,473		14,473	34,212
1842-43	16,662	24,337			40,999	11,867	4,651		16,518	19,369		19,369	35,887
1843-44	17,604	13,563			31,167	13,067	4,792		17,859	16,944		16,944	34,803

* Number calculated from the amount of pass-duty collected
† Not recorded

No. 3—*continued*

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for EXPORT to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1910-11—continued

	Bengal	Malwa			Total of Bengal and Malwa	Exported from							
						Bengal				Bombay			
	Bengal	Central India	Ahmadabad	Ajmer	Total of Bengal and Malwa	To China	To Straits Settlements	To other countries	Total	To China	To other countries	Total	Grand Total
1844-45	19,400	20,660			40,060	14,709	4,083		18,792	18,150½		18,150½	36,942½
1845-46	21,887	12,635			34,522	16,265	4,288		20,553	*		*	20,553
1846-47	22,468	16,863			39,331	20,668	4,322		24,990	17,389½		17,389½	42,379½
1847-48	22,879	10,671			33,550	19,434	4,443		23,877	*		*	23,877
1848-49	33,073	20,882			53,955	27,870	4,417		32,287	21,392½		21,392½	53,679½
1849-50	35,925	17,264			53,189	30,996	4,097		35,093	16,513		16,513	51,606
1850-51	32,033	19,606			51,639	28,892	4,010		32,902	19,138		19,138	52,040
1851-52	31,259	26,393			57,652	27,921	4,385		32,306	28,168½		28,168½	60,474½
1852-53	35,521	28,271			63,792	31,433	4,745		36,178	24,979½		24,979½	61,157½
1853-54	42,403	24,672			67,075	33,941	6,854		40,795	26,113½		26,113½	66,908½
1854-55	49,979	25,364			75,343	43,952	7,469		51,421	25,958½		25,958½	77,379½
1855-56	49,379	26,640			76,019	37,851	7,018	69	44,938	25,576	92	25,668	70,606
1856-57	42,272	29,212½			71,484½	36,459	5,767	215	42,441	29,846½	98	29,944½	72,385½
1857-58	40,127	39,669			79,796	31,878	6,666	67	38,611	36,125½	229½	36,355	74,966
1858-59	30,881	34,748	1,629		67,258	33,858	746	81	34,685	40,849	288½	41,137½	75,822½
1859-60	25,253	30,488	2,416		58,157	22,329	3,483	148	25,960	32,534	197½	32,731½	58,681½
1860-61	21,363	43,057	3,074		67,494	15,688	3,810	10	19,508	43,691	265	43,956	63,464
1861-62	24,063	33,719	3,328		61,110	21,332	5,192	48	26,572	35,680	110½	35,790½	62,362½
1862-63	32,333	46,575	4,358		84,061	25,846	6,784	31	32,661	49,465½	70½	49,536	82,217
1863-64	42,620	23,351	2,324		68,295	33,815	8,766	40	42,621	28,210½	2½	28,213	70,834
1864-65	54,486	31,932	690		87,108	40,915	* 9,288	74	50,277	34,213½	½	34,214	84,491
1865-66	56,011	34,193	1,927		92,131	42,697	11,549	27	54,273	34,166½	—	34,166½	88,439½
1866-67 (11 months)	38,640	29,260	1,332		69,232	37,279	4,444	34	41,757	33,081	17	33,098	74,855
1867-68	47,999	36,101	2,999		87,099	41,672	6,352	22	48,046	38,883	1½	38,884½	86,930½
1868-69	47,235	29,787	1,185		78,207	37,985	6,167	103	44,255	30,690	10½	30,700½	74,955½
1869-70	45,680	35,823	3,543		85,051	43,054	5,680	226	49,962	38,716	7	38,723	88,685
1870-71	49,030	37,606	1,898		88,536	39,669	8,054	292	48,015	40,992½	67	41,059½	89,074½
1871-72	49,695	37,591	1,163		88,449	41,569	7,843	43	49,455	39,334½	7½	39,342	88,797
1872-73	42,675	42,688	1,315		86,678	34,009	6,438	38	40,485	42,369	80	42,449	82,934
1873-74	42,756	42,112	2,845		87,707	34,820	8,464	53	43,337	45,301	36½	45,337½	88,724½
1874-75	45,000	47,982	1,579		94,561	36,678	8,943	91	45,712	48,845½	188	49,033½	94,745½
1875-76	45,510	38,753	3,051		87,314	35,673	11,005	90	46,768	41,517	9	41,586	88,354
1876-77	47,240	48,018	1,768		97,026	37,426	9,309	194	47,321	49,430½	121	49,551½	96,872½
1877-78	49,500	41,617	1,493	171	92,781	40,234	9,357	115	49,706	43,083½	30½	43,114	92,820
1878-79	55,500	32,897½	3,771½	211	92,380	45,890	8,881	159	54,930	36,260	10	36,270	91,200
1879-80	59,100	46,204½	65	459½	105,832	48,722	10,586	79	59,387	46,114½	6½	46,121	1,05,508
1880-81	56,400	36,649	1	555	93,605	46,767	9,622	141	56,530	35,626	36	35,662	92,192
1881-82	56,400	32,009½	—	390	88,789½	45,731	10,005	759	56,495	32,825	20	32,845	89,340
1882-83	56,400	36,103½	1,185½	315	94,004	44,961	10,316	768	56,045	35,736	19	35,755	91,800
1883-84	54,400	38,717½	882½	177½	94,177½	45,496	7,320	901	53,717	38,231	14	38,245	91,962
1884-85	46,698	39,013½	350½	136½	86,198	36,714	10,134	1,046	47,894	38,679	6	38,685	86,579
1885-86	50,994	38,967	—	—	89,961	39,223	10,728	1,103	51,054	36,893	9	36,902	87,956
1886-87	54,750	40,839	205½	—	95,794½	41,920	11,396	1,300	54,616	41,205	18	41,223	95,839
1887-88	57,000	36,799	415	—	94,214	43,128	12,368	889	56,385	35,687	24	35,711	90,096
1888-89	57,000	30,315	29	14	87,358	42,493	13,995	870	57,358	30,398	33	30,431	87,789
1889-90	57,000	30,564	—	—	87,564	40,942	13,749	1,294	55,985	29,160	21	29,181	85,166
1890-91	57,000	30,037½	50	—	87,087½	42,718	13,915	964	57,597	28,137	19	28,156	85,753
1891-92	56,250	32,503	—	—	88,753	40,034	15,035	1,704	56,773	30,773	12	30,785	87,558
1892-93	48,852	28,601	—	—	77,453	32,554	12,607	2,988	48,149	27,217	18	27,235	75,384
1893-94	43,353	28,005½	—	—	71,358½	25,214	14,455	3,926	43,595	27,235	11	27,246	70,841
1894-95	39,780	30,765	—	—	70,545	22,784	14,568	2,440	39,792	29,035	21	29,056	68,838
1895-96	37,695	26,378½	125	—	64,198½	21,185	12,502	2,703	36,390	24,432	38	24,470	60,860
1896-97	39,000	22,980½	—	—	61,980½	22,453	13,073	4,001	39,527	22,679	52	22,731	62,258
1897-98	39,000	18,664½	—	—	57,664½	23,756	12,290	1,800	37,846	18,208	15	18,223	56,069
1898-99	39,450	27,493½	—	—	66,948½	24,284	14,577	2,308	41,169	25,940	19	25,959	67,128
1899-1900	41,700	25,822½	—	—	67,522½	24,547	15,592	2,285	42,427	24,908½	14½	24,923	67,350
1900-01	45,300	26,007	—	—	71,307	25,068	16,779	3,147	44,994	24,695	19½	24,714½	69,708½
1901-02	48,000	17,586½	—	—	65,586½	29,558	15,114	3,390	48,062	17,509	32	17,541	65,603
1902-03	48,000	20,345	—	—	68,345	30,655	14,722	2,777	48,154	19,356	21	19,377	67,531
1903-04	48,000	26,737½	—	—	74,737½	29,705	14,078	4,435	48,218	25,341	80	25,421	73,639
1904-05	48,000	19,282	1,124½	—	68,431½	33,029	12,218	2,606	47,855	18,955	51	19,006	66,861
1905-06	49,200	14,598½	1,399½	—	65,198	33,933	12,368	2,532	48,833	14,077	26	14,103	62,936
1906-07	52,800	13,127	2,240	—	68,167	37,925	12,953	2,710	53,588	12,666	20	12,686	66,274
1907-08	48,900	16,849	1,500	—	67,249	31,444	13,195	2,801	47,440	16,307	13	16,320	63,760
1908-09	45,900	33,569	850	—	80,319	30,849	11,114	3,007	44,970	21,909	77½	21,986½	66,956½
1909-10	42,300	13,186	706	—	56,192	28,753	11,140	3,572	43,465	12,716	10½	12,726½	56,191½
1910-11	37,560	1,200½	201	—	38,961½	24,537	9,138	3,446	37,121	6,787	13	6,800	43,921

* Not recorded

OPIUM

No. 4

QUANTITY (chests) of BIHAR and BENARES OPIUM SOLD from 1830-31 to 1910-11, PROCEEDS of SALES, and AVERAGE ANNUAL PRICE

	NUMBER OF CHESTS SOLD			PROCEEDS OF SALE (RUPEES)			AVERAGE PRICE (RUPEES)		
	Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	Both kinds
1830-31 to 1834-35*	7,077	3,258	10,335	91,97,780	40,82,180	1,32,79,960			1,345
1835-36 to 1839-40* .	10,840	5,704	16,544	96,35,350	47,28,260	1,43,63,610			933
1840-41 to 1844-45* .	12,080	5,750	17,830	1,29,97,350	57,32,950	1,87,30,300	†	†	1,047
1845-46 to 1849-50* .	19,356	7,889	27,245	2,10,76,340	82,58,780	2,93,35,120			1,101
1850-51 to 1854-55* .	26,434	11,805	38,239	2,39,98,040	1,07,59,580	3,47,57,620			949
1855-56 to 1859-60* .	26,840	10,742	37,582	3,15,10,500	1,22,17,810	4,37,28,310	1,232	1,239	1,234
1860-61 . . .	15,044	6,319	21,363	2,90,20,150	1,20,22,770	4,10,42,920	1,929	1,903	1,921
1861-62 . . .	15,004	9,059	24,063	2,42,99,450	1,40,36,350	3,83,35,800	1,620	1,549	1,593
1862-63 . . .	17,964	14,869	32,833	2,61,75,630	2,07,47,810	4,69,23,440	1,457	1,395	1,429
1863-64 . . .	23,993	18,627	42,620	2,99,83,310	2,19,35,430	5,19,18,740	1,254	1,178	1,218
1864-65 . . .	29,946	24,540	54,486	2,90,99,020	2,20,87,150	5,10,76,170	969	899	938
1865-66 . . .	31,284	24,727	56,011	3,60,22,100	2,70,30,900	6,30,53,000	1,151	1,085	1,122
1866-67 (11 months).	22,000	16,640	38,640	2,80,92,760	2,03,05,710	4,84,00,470	1,277	1,210	1,247
1867-68 . . .	24,900	23,099	47,999	3,37,31,548	3,04,57,090	6,41,88,630	1,355	1,307	1,332
1868-69 . . .	27,300	19,935	47,235	3,79,17,220	2,71,03,300	6,50,20,520	1,389	1,359	1,376
1869-70 . . .	26,245	19,435	45,680	3,21,48,300	2,26,16,070	5,47,64,430	1,225	1,164	1,199
1870-71 . . .	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1871-72 . . .	29,985	19,710	49,695	4,20,63,320	2,69,11,700	6,89,75,020	1,400	1,369	1,388
1872-73 . . .	24,375	18,300	42,675	3,44,55,480	2,46,80,240	5,91,35,720	1,414	1,349	1,386
1873-74 . . .	25,704	17,046	42,750	3,30,32,860	2,10,81,550	5,41,14,410	1,285	1,237	1,266
1874-75 . . .	26,115	18,885	45,000	3,21,26,790	2,21,89,250	5,43,16,040	1,230	1,175	1,207
1875-76 . . .	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,227	1,259
1876-77 . . .	26,350	20,890	47,240	3,43,24,900	2,56,75,500	6,00,00,400	1,303	1,229	1,270
1877-78 . . .	26,245	23,255	49,500	3,39,91,600	2,87,01,220	6,26,92,820	1,295	1,235	1,266
1878-79 . . .	30,000	25,500	55,500	3,79,50,210	3,00,36,180	6,79,86,390	1,264	1,179	1,225
1879-80 . . .	29,550	29,550	59,100	3,56,24,390	3,35,17,850	6,91,42,240	1,206	1,134	1,170
1880-81 . . .	28,200	28,200	56,400	3,91,05,960	3,77,29,720	7,68,35,680	1,387	1,338	1,362
1881-82 . . .	28,200	28,200	56,400	3,76,19,130	3,70,34,000	7,46,53,130	1,334	1,313	1,324
1882-83 . . .	28,200	28,200	56,400	3,59,21,170	3,30,83,390	6,89,04,560	1,241	1,202	1,222
1883-84 . . .	26,525	27,875	54,400	3,39,19,640	3,41,17,440	6,80,37,080	1,278	1,224	1,251
1884-85 . . .	22,200	24,498	46,698	2,91,52,300	3,13,67,990	6,05,20,290	1,313	1,280	1,296
1885-86 . . .	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234½
1886-87 . . .	28,275	26,475	54,750	3,22,72,420	2,91,97,360	6,14,69,780	1,141	1,103	1,122½
1887-88 . . .	28,500	28,500	57,000	3,07,32,470	2,96,47,200	6,03,79,670	1,078¼	1,040¼	1,059½
1888-89 . . .	28,125	28,875	57,000	3,19,51,190	3,18,88,790	6,38,39,980	1,136	1,104⅜	1,120
1889-90 . . .	27,000	30,000	57,000	3,09,91,910	3,37,43,780	6,47,35,690	1,147⅞	1,124⅝	1,135⅜
1890-91 . . .	27,000	30,000	57,000	2,83,24,470	3,08,04,390	5,91,28,860	1,049	1,026⅛	1,037⅛
1891-92 . . .	26,700	29,550	56,250	2,87,66,340	3,07,30,260	5,94,96,600	1,077¼	1,039⅛	1,057⅜
1892-93 . . .	24,462	24,390	48,852	3,06,66,660	3,02,65,990	6,09,32,650	1,253⅛	1,240½	1,247½
1893-94 . . .	22,788	20,565	43,353	2,51,90,120	2,28,93,640	4,80,83,760	1,105⅛	1,113⅛	1,109⅛
1894-95 . . .	19,950	19,830	39,780	2,68,25,250	2,63,88,650	5,32,13,900	1,344⅝	1,330¼	1,337½
1895-96 . . .	18,465	19,230	37,695	2,58,45,420	2,66,58,070	5,24,03,490	1,399⅛	1,381⅞	1,390⅛
1896-97 . . .	19,500	19,500	39,000	2,41,34,200	2,43,69,320	4,85,03,520	1,237½	1,249¼	1,243⅜
1897-98 . . .	19,500	19,500	39,000	1,99,35,750	1,99,24,700	3,99,10,450	1,024⅜	1,021¼	1,023⅛
1898-99 . . .	18,975	20,475	39,450	2,00,74,670	2,15,63,540	4,16,38,210	1,057⅛	1,053⅛	1,055⅛
1899-1900 . .	18,150	23,550	41,700	2,23,35,177	2,85,79,168	5,09,14,345	1,230⅞	1,213⅝	1,220⅛
1900-01 . . .	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362⅜	1,358⅜	1,360⅛
1901-02 . . .	24,000	24,000	48,000	3,12,69,402	3,09,84,948	6,22,54,350	1,302¹⁰⁷/₁₂₀	1,291¼	1,296¼
1902-03 . . .	24,000	24,000	48,000	2,76,30,475	2,73,08,507	5,49,38,982	1,151⅜	1,137½	1,144⅛
1903-04 . . .	24,000	24,000	48,000	3,50,87,052	3,50,87,943	7,01,75,595	1,461⅝	1,461²³/₂₄	1,461⅔
1904-05 . . .	24,000	24,000	48,000	3,89,29,242	3,72,63,878	7,61,93,120	1,622⅛	1,552⅛	1,587¹¹/₁₂
1905-06 . . .	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462⅜	1,405²⁷/₃₂	1,434¼
1906-07 . . .	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438³²/₃₃	1,342²⁰/₃₃	1,390¹³/₆₄
1907-08 . . .	24,450	24,450	48,900	3,34,37,750	3,25,92,075	6,60,29,825	1,367¹⁹/₂₀	1,333¼	1,350¹⁹/₄₀
1908-09 . . .	22,950	22,950	45,900	3,29,12,393	3,06,04,282	6,35,16,675	1,432⁸⁵/₁₀₀	1,332¹⁹/₄₀	1,383¹¹/₂₀
1909-10 . . .	21,150	21,150	42,300	3,39,54,850	3,42,37,350	6,81,92,200	1,605⁸⁵/₁₀₀	1,618¹⁵/₁₀₀	1,612½
1910-11 . . .	18,630	18,930	37,560	5,44,38,585	5,41,67,530	10,86,06,115	2,921⅛	2,861⁸⁵/₁₀₀	2,891¹¹/₂₀

* The figures for the years thus marked are averages for the figures for each of the years, see the 14th issue of the Finance and Revenue Accounts, Part III

† No information

No. 5

AVERAGE PRICE (in rupees) per CHEST of BIHAR and BENARES OPIUM at each monthly GOVERNMENT SALE the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1891 to 1910

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1891			1892			1893		
Number of chests sold	57,000			51,426			43,704		
January	1,041 6 2	1,014 3 —	1,027 1 2	1,063 — 4	1,016 1 10	1,038 8 5	1,247 2 3	1,260 9 1	1,253 7 5
February	1,040 — 6	991 2 10	1,014 5 1	1,085 13 6	1,058 8 2	1,071 9 1	1,254 11 1	1,282 8 1	1,267 12 8
March	1,022 3 4	982 2 6	1,001 2 1	1,201 8 8	1,170 4 3	1,185 3 4	1,316 — 5	1,334 3 7	1,324 9 6
April	1,033 12 7	989 10 4	1,010 8 11	1,111 14 9	1,065 8 2	1,087 10 11	1,242 3 1	1,235 10 —	1,239 1 7
May	1,044 13 4	1,026 — 3	1,034 14 10	1,160 4 1	1,099 4 1	1,128 6 4	1,182 14 5	1,146 2 4	1,165 9 6
June	1,072 6 11	1,067 2 10	1,069 10 8	1,215 — 4	1,145 11 —	1,178 13 —	1,200 5 1	1,172 12 9	1,187 5 5
July	1,070 3 6	1,044 — 11	1,056 7 2	1,271 1 10	1,254 14 1	1,262 10 2	988 15 9	951 2 2	971 2 7
August	1,061 13 9	1,029 9 3	1,044 13 11	1,264 3 1	1,269 15 3	1,267 3 3	1,108 9 9	1,208 — 3	1,155 6 8
September	1,070 4 7	1,030 14 10	1,049 9 2	1,329 4 10	1,357 13 11	1,339 14 9	1,039 15 9	1,059 9 5	1,049 3 6
October	1,081 14 2	1,030 8 —	1,054 13 5	1,359 8 9	1,403 2 4	1,380 1 3	1,092 4 4	1,096 1 —	1,089 13 2
November	1,079 1 —	1,011 4 11	1,043 6 5	1,288 11 6	1,283 12 2	1,286 6 2	1,063 2 6	1,086 15 11	1,074 6 1
December	1,069 2 3	1,012 10 8	1,039 6 8	1,255 8 —	1,227 1 1	1,242 1 9	1,069 13 11	1,085 11 2	1,077 5 2
Average price for the year	1,057 4 2	1,019 1 10	1,037 2 11½	1,216 6 7½	1,196 — 0½	1,205 11 4½	1,149 13 6½	1,159 15 1½	1,154 9 7½
	1894			1895			1896		
Number of chests sold	41,040			37,260			38,600		
January	1,104 3 7	1,100 11 8	1,102 8 6	1,550 — —	1,498 5 8	1,523 7 6	1,326 — 11	1,294 7 4	1,310 4 2
February	1,101 13 2	1,101 15 4	1,101 14 3	1,563 1 3	1,518 3 1	1,540 — 4	1,426 3 8	1,412 8 10	1,419 6 3
March	1,076 10 —	1,113 15 4	1,094 11 9	1,370 3 5	1,286 12 1	1,327 5 5	1,383 8 4	1,370 7 1	1,376 15 9
April	1,078 1 9	1,101 3 6	1,089 7 7	1,361 3 10	1,310 12 —	1,335 4 10	1,381 4 5	1,381 12 9	1,381 8 7
May	1,196 — 1	1,203 4 7	1,199 8 7	1,443 6 10	1,388 12 11	1,415 5 11	1,313 5 4	1,316 12 9	1,315 1 1
June	1,211 2 8	1,196 11 4	1,204 2 5	1,473 10 6	1,496 3 9	1,484 11 10	1,251 7 1	1,249 12 —	1,250 9 7
July	1,308 1 1	1,294 3 4	1,301 5 6	1,389 6 8	1,387 1 7	1,388 2 7	1,305 7 4	1,329 15 9	1,317 11 6
August	1,405 7 —	1,400 10 9	1,403 2 —	1,352 4 9	1,312 3 4	1,331 11 3	1,305 2 2	1,329 8 1	1,317 5 2
September	1,327 — 2	1,315 2 1	1,321 3 11	1,345 4 9	1,318 8 8	1,331 8 10	1,282 12 3	1,331 15 —	1,307 5 7
October	1,357 3 2	1,365 1 6	1,361 4 4	1,388 12 1	1,392 — 7	1,390 7 1	1,302 11 —	1,335 7 9	1,319 1 5
November	1,384 9 6	1,356 3 9	1,370 — 3	1,491 14 11	1,495 12 11	1,493 14 9	1,238 5 2	1,266 8 1	1,252 6 7
December	1,494 1 1	1,466 13 4	1,480 1 3	1,419 5 4	1,396 2 9	1,407 7 —	1,185 — 9	1,165 15 —	1,175 7 10
Average price for the year	1,253 11 0½	1,251 5 9½	1,252 7 2½	1,429 — 10½	1,399 15 11½	1,414 2 0½	1,308 7 0½	1,315 6 10½	1,311 14 11½
	1897			1898			1899		
Number of chests sold	39,000			39,000			40,800		
January	1,096 11 6	1,080 15 3	1,088 13 4	1,056 1 11	1,031 8 10	1,043 13 4	1,141 1 1	1,119 4 1	1,128 8 11
February	1,120 1 11	1,134 13 6	1,127 7 9	996 13 8	983 8 1	990 2 11	1,154 5 6	1,164 9 7	1,160 3 7
March	1,069 7 7	1,072 15 9	1,071 3 8	955 4 8	941 9 7	948 7 1	1,160 — 8	1,141 6 11	1,149 5 11
April	1,031 — 8	1,027 12 —	1,029 6 4	940 4 11	938 15 —	939 9 11	1,189 3 7	1,191 3 8	1,181 13 6
May	1,056 1 2	1,066 1 11	1,061 1 7	929 3 5	926 10 9	923 7 1	1,052 6 —	1,024 3 —	1,036 3 4
June	1,044 14 —	1,046 6 10	1,045 10 5	920 14 3	937 6 10	929 2 7	1,069 13 9	1,080 10 3	1,076 — 8
July	1,130 2 5	1,123 7 10	1,126 13 2	991 7 7	959 8 1	975 7 10	1,150 9 4	1,151 14 11	1,151 5 9
August	1,053 3 2	1,055 7 10	1,054 5 6	1,035 1 2	1,007 2 2	1,021 1 8	1,206 — 9	1,182 9 7	1,192 9 7
September	978 1 11	974 6 7	976 4 3	1,098 6 1	1,061 6 4	1,079 14 3	1,195 8 6	1,154 12 11	1,172 2 9
October	..	..	..	1,091 12 —	1,055 — —	1,073 6 —	1,225 1 11	1,140 9 5	1,176 10 2
November	982 2 5	992 — —	987 1 2	1,134 2 2	1,134 15 3	1,134 8 8	1,275 2 2	1,249 2 —	1,260 3 6
December	1,036 14 9	1,044 8 8	1,040 11 8	1,138 1 8	1,138 6 10	1,138 4 3	1,258 2 2	1,204 4 8	1,227 4 1
Average price for the year	1,054 7 1	1,056 4 5	1,055 5 9	1,023 3 6	1,009 10 10	1,016 7 2	1,171 7 3	1,147 1 —	1,159 5 1
	1900			1901			1902		
Number of chests sold	44,400			48,000			48,000		
January	1,280 14 9	1,305 2 7	1,294 — 5	1,305 15 —	1,306 8 4	1,306 3 8	1,232 15 7	1,237 11 7	1,235 5 7
February	1,374 15 9	1,419 4 2	1,394 — 10	1,329 1 9	1,365 7 2	1,347 4 6	1,220 2 —	1,229 15 —	1,225 — 6
March	1,439 8 8	1,454 3 1	1,447 7 4	1,360 15 2	1,394 7 7	1,377 11 4	1,216 — 4	1,224 1 7	1,220 1 —
April	1,321 8 5	1,220 6 2	1,266 13 8	1,322 5 9	1,345 9 7	1,333 15 8	1,183 1 4	1,173 4 4	1,178 2 10
May	1,230 4 11	1,258 — 2	1,245 4 6	1,372 15 7	1,375 1 4	1,374 — 6	1,083 — 2	1,066 11 —	1,074 13 7
June	1,416 12 —	1,423 10 2	1,420 7 6	1,362 1 4	1,366 — 7	1,364 1 —	1,108 4 —	1,108 — 2	1,108 2 1
July	1,354 1 10	1,316 5 2	1,333 11 —	1,364 8 7	1,332 15 4	1,348 12 —	1,087 1 2	1,114 5 9	1,100 11 6
August	1,370 2 4	1,344 13 9	1,356 7 8	1,350 7 7	1,304 4 4	1,327 6 —	1,155 5 —	1,125 3 2	1,140 4 1
September	1,420 7 —	1,414 5 —	1,417 2 —	1,319 1 7	1,287 14 —	1,303 7 9	1,141 5 2	1,122 12 9	1,132 1 —
October	1,454 15 —	1,445 10 9	1,449 14 11	1,295 5 9	1,265 — 7	1,280 3 2	1,146 6 4	1,125 3 9	1,135 13 6
November	1,427 11 —	1,445 2 —	1,437 1 10	1,278 6 2	1,259 — 4	1,268 11 3	1,173 8 2	1,165 3 —	1,169 5 7
December	1,379 4 11	1,369 10 2	1,374 1 3	1,300 4 4	1,264 13 2	1,282 8 9	1,132 — 2	1,125 2 —	1,128 9 1
Average price for the year	1,372 8 9	1,367 4 9	1,369 11 5	1,330 2 1	1,322 4 2	1,326 3 1	1,156 9 6	1,151 7 6	1,154 8 —

OPIUM

No. 5—*continued*

AVERAGE PRICE (in rupees) per CHEST of BIHAR and BENARES OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1891 to 1910—continued

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1903			1904			1905		
Number of chests sold	48,000			48,000			48,000		
January	1,161 9 2	1,137 15 2	1,149 12 2	1,618 1 7	1,635 — 4	1,626 9 —	1,605 — —	1,545 — 4	1,575 — 2
February	1,169 7 —	1,140 — 2	1,154 11 7	1,763 7 —	1,766 9 2	1,765 — 1	1,685 8 4	1,555 11 7	1,620 10 —
March	1,274 3 9	1,250 6 4	1,262 5 1	1,715 1 4	1,680 — —	1,697 8 8	1,609 11 —	1,494 11 8	1,552 3 4
April	1,253 10 2	1,227 — —	1,240 5 1	1,745 5 6	1,735 — —	1,740 2 9	1,550 — —	1,448 7 7	1,499 3 9
May	1,255 11 —	1,256 1 5	1,255 14 2	1,749 3 —	1,695 — 9	1,722 1 10	1,560 — —	1,499 6 2	1,529 11 1
June	1,249 6 —	1,285 2 4	1,267 4 2	1,629 9 7	1,453 10 2	1,541 9 10	1,554 — 7	1,512 6 7	1,533 3 7
July	1,301 12 —	1,292 8 2	1,297 2 1	1,697 3 —	1,679 5 —	1,688 4 —	1,562 8 —	1,477 10 9	1,520 1 4
August	1,365 1 —	1,412 2 9	1,388 9 10	1,600 — —	1,550 — —	1,575 — —	1,548 4 1	1,509 14 3	1,329 1 2
September	1,558 15 7	1,575 3 9	1,567 1 8	1,519 2 2	1,438 7 9	1,478 13 —	1,457 — 9	1,424 15 9	1,441 — 3
October	1,456 14 7	1,436 15 7	1,446 15 1	1,458 2 —	1,384 14 7	1,421 8 3	1,397 — 4	1,370 — —	1,383 8 2
November	1,504 1 —	1,493 10 7	1,498 13 9	1,613 15 9	1,560 — 7	1,587 — 2	1,410 — —	1,376 — 9	1,393 — 4
December	1,501 13 7	1,483 7 2	1,492 10 4	1,551 13 4	1,540 — —	1,545 14 2	1,420 — 9	1,385 — —	1,402 8 4
Average price for the year	1,337 11 5	1,332 8 9	1,335 2 1	1,638 6 8	1,593 2 8	1,615 12 8	1,530 5 6	1,466 9 10	1,498 4 4

	1906			1907			1908		
Number of chests sold	52,800			48,900			45,900		
January	1,430 — —	1,380 — —	1,405 — —	1,450 — —	1,296 2 2	1,373 1 1	1,285 — —	1,250 — —	1,267 8 —
February	1,377 3 5	1,309 7 7	1,343 5 6	1,409 1 9	1,319 7 1	1,364 4 5	1,365 — 4	1,327 3 3	1,346 1 10
March	1,307 5 9	1,208 10 8	1,258 — 3	1,528 2 2	1,494 15 3	1,511 8 8	1,386 13 8	1,360 — —	1,373 6 10
April	1,340 — —	1,216 2 4	1,278 1 2	1,481 13 9	1,431 6 10	1,456 10 4	1,457 8 4	1,394 11 —	1,426 1 8
May	1,334 12 6	1,210 — 4	1,272 6 5	1,442 12 2	1,380 6 6	1,411 9 4	1,550 — —	1,453 2 —	1,501 9 —
June	1,331 — 8	1,257 2 10	1,294 1 9	1,445 — 2	1,410 — —	1,427 8 1	1,480 — —	1,354 14 4	1,417 7 2
July	1,365 — —	1,235 — 10	1,300 — 5	1,332 3 —	1,326 15 7	1,329 9 3	1,440 — —	1,315 — —	1,377 8 —
August	1,500 — 4	1,450 2 8	1,475 1 6	1,325 — —	1,301 15 8	1,313 7 10	1,405 — —	1,297 10 2	1,351 5 1
September	1,450 — —	1,330 — —	1,390 — —	1,312 8 2	1,268 — 2	1,290 4 2	1,375 — —	1,283 5 6	1,329 2 9
October	1,451 1 5	1,365 — —	1,408 — 8	1,356 9 —	1,331 8 4	1,344 — 8	1,556 — 8	1,420 — —	1,488 — 4
November	1,550 4 —	1,476 — 4	1,513 2 2	1,365 — —	1,315 — 4	1,340 — 2	1,495 — —	1,380 — —	1,437 8 —
December	1,553 13 9	1,465 — —	1,509 6 10	1,285 — 4	1,269 11 9	1,277 6 1	1,400 4 1	1,265 — —	1,332 10 —
Average price for the year	1,415 14 2	1,325 3 7	1,370 8 11	1,394 6 10	1,345 7 6	1,369 15 2	1,432 15 7	1,341 11 10	1,387 5 9

	1909			1910		
Number of chests sold	42,300			37,560		
January	1,442 1 4	1,320 — 10	1,381 1 1	2,109 9 8	1,979 8 8	2,044 9 2
February	1,345 — —	1,285 — —	1,315 — —	2,305 — 2	2,490 — —	2,397 8 1
March	1,242 2 8	1,220 — —	1,231 1 4	2,349 11 1	2,308 7 6	2,329 1 4
April	1,165 7 9	1,166 10 8	1,166 1 2	3,657 15 —	3,996 13 6	3,827 6 3
May	1,352 8 —	1,380 — —	1,366 4 —	3,100 — —	3,065 — —	3,082 8 —
June	1,350 — —	1,352 6 8	1,351 3 4	2,204 15 —	2,149 10 1	2,177 4 6
July	1,199 6 5	1,215 — —	1,207 3 2	2,155 3 10	1,969 5 9	2,062 4 10
August	1,292 6 8	1,285 15 1	1,289 2 10	2,211 4 1	2,207 1 8	2,209 2 10
September	1,357 1 4	1,315 — —	1,336 — 8	2,654 9 2	2,557 15 —	2,606 4 1
October	1,436 4 2	1,442 8 5	1,439 6 4	3,046 — 8	2,970 1 2	3,008 — 11
November	1,755 — 2	1,845 — 2	1,800 — 2	3,300 — —	3,256 — 11	3,278 — 5
December	1,755 — 2	1,805 — —	1,780 — 1	3,105 1 2	3,005 — —	3,055 — 7
Average price for the year	1,391 — 7	1,386 — 10	1,388 8 8	2,683 4 6	2,662 14 8	2,673 1 3

No. 6

Area of Cultivation, Total Production and Production per Bigha in the Bihar and Benares Agencies in each year of growth and manufacture from 1st September 1848 to 31st October 1911

No. 6

AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA, in the BIHAR and from 1848-49

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Bihár	Benares	Total	Bihár		Benares		Total		Bihár	Benares	Total
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1848-49	11	8	19	280,221	175,138	107,823	67,389	388,044	242,527	45,394	17,600	62,994
1849-50	11	8	19	266,390	166,494	107,226	67,016	373,616	233,510	42,584	18,351	60,935
1850-51	11	8	19	293,945	183,716	118,228	73,892	412,173	257,608	43,268	17,785	61,053
1851-52	11	7	18	322,481	201,550	137,841	86,151	460,322	287,701	48,159	22,439	70,598
1852-53	11	7	18	384,586	240,366	161,445	100,903	546,031	341,269	63,012	24,445	87,457
1853-54	11	7	18	428,332	267,708	187,925	117,453	616,257	385,161	68,017	28,261	96,278
1854-55	11	7	18	411,287	257,054	184,424	115,265	595,711	372,319	57,934	20,862	78,796
1855-56	11	7	18	406,400	254,000	176,448	110,280	582,848	364,280	56,223	22,672	78,895
1856-57	11	7	18	380,906	238,066	162,991	101,870	543,897	339,936	41,662	18,313	59,975
1857-58	11	7	18	344,655	215,409	56,078	35,049	400,733	250,458	47,438	7,429	54,867
1858-59	11	7	18	341,502	213,439	126,144	78,840	467,646	292,279	30,437	10,892	41,329
1859-60	11	7	18	312,707	195,442	121,801	76,125	434,508	271,567	29,212	12,018	41,230
1860-61	11	8	19	281,126	175,704	154,211	96,382	435,337	272,086	33,522	24,646	58,168
1861-62	11	10	21	398,254	248,907	222,914	139,321	621,165	388,228	45,533	29,511	75,044
1862-63	11	10	21	425,353	265,846	287,000	179,375	712,353	445,221	54,664	38,919	93,583
1863-64	11	10	21	450,552	281,594	358,107	223,814	808,659	505,408	67,974	51,543	119,517
1864-65	11	10	21	417,345	260,841	347,840	217,400	765,185	478,241	47,017	39,259	86,276
1865-66	11	7	18	410,505	256,566	227,325	12,078	637,830	398,644	50,324	31,003	81,327
1866-67	11	7	18	444,530	277,832	257,546	160,966	702,076	438,798	58,222	34,914	93,136
1867-68	11	7	18	461,675	288,547	263,379	164,612	725,054	453,159	50,949	32,801	83,750
1868-69	11	7	18	406,555	254,097	282,826	176,766	689,381	430,863	48,111	37,908	86,019
1869-70	12	9	21	468,580	292,863	307,446	192,153	776,026	485,016	62,408	36,716	99,124
1870-71	12	11	23	487,550	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1871-72	12	11	23	497,801	311,126	358,923	224,326	856,724	535,452	51,913	29,518	81,431
1872-73	12	9	21	471,780	294,863	342,705	214,190	814,485	509,053	54,846	33,258	88,104
1873-74	12	9	21	410,278	256,424	319,432	199,645	729,710	456,069	60,861	43,000	103,861
1874-75	12	9	21	510,313	318,946	359,353	224,595	869,666	543,541	58,977	39,201	98,178
1875-76	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1876-77	12	9	21	517,377	323,360	372,245	232,653	889,622	556,013	63,694	61,562	125,256
1877-78	11	9	20	405,622	253,513	342,653	214,158	748,275	467,671	34,002	45,381	79,383
1878-79	11	9	20	415,289	259,556	395,820	247,387	811,109	506,943	41,268	56,637	97,905
1879-80	11	9	20	461,086	288,179	438,531	274,082	899,617	562,261	53,594	45,476	99,070
1880-81	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1881-82	11	12	23	460,382	287,738	389,659	243,537	850,041	531,275	49,440	51,449	100,889
1882-83	11	12	23	394,232	246,395	398,952	249,345	793,184	495,740	27,074	42,213	69,287
1883-84	11	12	23	399,518	249,699	409,831	256,144	809,349	505,843	59,560	67,037	126,597
1884-85	11	15	26	433,161	270,726	471,232	294,520	904,393	565,246	55,802	78,002	133,804
1885-86	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1886-87	11	15	26	458,246	286,416	441,018	275,636	899,284	562,052	49,582	57,995	107,577
1887-88	11	15	26	447,759	279,849	410,813	256,758	858,572	536,607	60,192	62,851	123,043
1888-89	11	16	27	405,866	253,666	329,917	206,198	735,783	459,864	32,234	35,500	67,734
1889-90	11	16	27	398,232	248,895	373,432	233,664	772,094	482,559	43,147	52,721	95,868
1890-91	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,726	44,373	83,099
1891-92	11	16	27	375,586	234,741	366,277	228,923	741,863	463,664	31,934	38,490	70,424
1892-93	11	16	27	389,761	241,101	341,028	213,142	726,789	454,243	40,339	42,970	83,309
1893-94	11	16	27	379,714	237,321	353,469	220,881	733,183	458,202	26,116	35,236	61,352
1894-95	11	16	27	370,343	231,464	449,668	281,042	820,011	512,506	32,109	36,949	69,058
1895-96	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1896-97	11	16	27	359,635	224,772	570,251	356,409	929,886	581,181	31,578	53,596	85,174
1897-98	11	20	31	373,075	233,172	501,598	313,499	874,673	546,671	31,397	52,930	84,327
1898-99	11	20	31	368,630	230,393	543,684	339,802	912,314	570,195	31,903	60,519	92,422
1899-1900	11	20	31	370,730	231,706	632,969	395,605	1,003,699	627,311	28,226	73,018	101,244
1900-01	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1901-02	11	20	31	336,122	210,076	610,818	381,761	946,940	591,837	27,197	63,420	90,617
1902-03	11	20	31	332,783	207,989	599,708	374,818	932,491	582,807	36,603	87,694	124,297
1903-04	11	20	31	332,008	207,505	696,522	435,326	1,028,530	642,831	34,503	77,049	111,552
1904-05	11	19	30	333,068	208,167	606,238	378,961	939,496	587,128	35,937	68,031	103,968
1905-06	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1906-07	11	19	30	283,379	177,112	619,957	387,473	903,336	564,585	21,408	71,746	93,154
1907-08	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340
1908-09	8	17	25	165,720	103,575	413,212	258,257	578,932	361,832	16,239	45,564	61,803
1909-10	6	14	20	164,863	103,039	402,460	251,538	567,323	354,577	16,362	51,304	67,666
1910-11	4	14	18	157,309	98,318	423,281	264,550	580,590	362,868	11,901	33,025	44,926

NOTE.—(1) The standard bighá in both agencies is five-eighths of an acre
* The figures relate to the factory year from November to October, with effect from 1901-02

BENARES AGENCIES, in each year (September to August) of growth and manufacture to 1910-11*

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Bihár	Benares	TOTAL	Bihár	Benares	TOTAL	Bihár	Benares	TOTAL	Bihár	Benares	
									Srs. Chs.	Srs. Chs.	
226⅜	151	377⅜	25,000	10,385	35,385	25,226⅜	10,536	35,762⅜	6 7½	6 8½	1848-49
793½	231	1,024½	23,755	10,664	34,419	24,548½	10,895	35,443½	6 6½	6 13½	1849-50
1,234⅓	240	1,474⅓	23,013	10,550	33,563	24,247⅓	10,790	35,037⅓	5 14½	6 0½	1850-51
633⅛	275	908⅛	26,465	13,000	39,465	27,098⅛	13,275	40,373⅛	5 15½	6 8	1851-52
800	263	1,063	34,275	14,047	48,322	35,075	14,310	49,385	6 8¾	6 0¾	1852-53
1,000	214	1,214	36,546	16,775	53,321	37,546	16,989	54,535	6 5½	6 0½	1853-54
1,200	232	1,432	32,210½	12,231	44,441½	33,410½	12,463	45,873½	5 10	4 8½	1854-55
1,350	301	1,651	30,500	13,407	43,907	31,850	13,708	45,558	4 14¾	5 2	1855-56
1,506⅜	171	1,677⅜	22,026	10,667	32,693	23,532⅜	10,838	34,370⅜	4 6	4 —	1856-57
2,400	369	2,769	23,000½	4,175	27,175½	25,400½	4,544	29,944½	5 5½	5 4½	1857-58
1,420½	400	1,820½	15,247	6,120	21,367	16,667½	6,520	23,187½	3 9	3 7½	1858-59
1,509½	389	1,898½	14,665	6,762	21,427	16,174½	7,151	23,325½	3 11¾	3 15	1859-60
2,445$\frac{2}{15}$	682	3,127$\frac{7}{15}$	15,748	13,650	29,398	18,193$\frac{7}{15}$	14,332	32,525$\frac{7}{15}$	4 12¾	6 6½	1860-61
2,726$\frac{7}{15}$	518	3,244$\frac{7}{15}$	22,351	17,305	39,656	25,077$\frac{7}{15}$	17,823	42,900$\frac{7}{15}$	4 9	5 4½	1861-62
2,551$\frac{7}{15}$	412	2,963$\frac{7}{15}$	27,387	22,340	49,727	29,938$\frac{7}{15}$	22,752	52,690$\frac{7}{15}$	6 1½	5 6¾	1862-63
2,124	362	2,486	35,038	29,231	64,269	37,162	29,593	66,755	6 —	5 11¾	1863-64
1,591	668	2,259	24,762	23,023	47,785	26,353	23,691	50,044	4 8	4 8¾	1864-65
3,756	384	4,140	23,901	17,000	40,901	27,657	17,384	45,041	4 14¾	5 12¾	1865-66
3,842	900	4,742	28,475	20,420	48,895	32,317	21,320	53,637	5 3¾	5 6¾	1866-67
3,304⅜	757	4,061⅛	25,110	18,500	43,610	28,414⅜	19,257	47,671⅛	4 6¾	4 15	1867-68
1,393½	553	1,946½	2[illegible],244	21,650½	46,894	26,637½	22,203½	48,840$\frac{1}{16}$	4 11¾	5 5¾	1868-69
2,066½	579$\frac{5}{12}$	2,645$\frac{11}{12}$	32,990	21,172$\frac{7}{16}$	54,072$\frac{7}{16}$	34,966½	21,751$\frac{41}{176}$	56,718$\frac{11}{176}$	5 5¼	4 12½	1869-70
2,451$\frac{5}{12}$	529¼	2,981⅙	22,981	18,000⅛	40,981⅛	25,432$\frac{5}{12}$	18,529⅛	43,962$\frac{1}{16}$	3 12	3 10½	1870-71
2,705$\frac{1}{12}$	662$\frac{11}{12}$	3,368	26,182	16,793	42,975	28,887$\frac{1}{12}$	17,455$\frac{11}{12}$	46,343	4 2¾	3 4½	1871-72
3,798⅛	725$\frac{1}{12}$	4,523⅜	26,770	19,000	45,770	30,568¼	19,725$\frac{7}{16}$	50,293⅜	4 10½	3 14	1872-73
2,897⅛	512	3,409⅛	30,856	23,860	54,716	33,753⅛	24,372	58,125½	5 15	5 6½	1873-74
3,165⅜	1,207⅜	4,373½	29,340	22,414	51,754	32,505⅜	23,621⅜	56,127⅛	4 10	4 5¾	1874-75
2,959$\frac{1}{12}$	738⅜	3,697⅜	34,957	33,094	68,051	37,916$\frac{1}{16}$	33,832⅜	71,748¼	5 13½	6 5¾	1875-76
3,195$\frac{1}{12}$	1,015	4,210$\frac{1}{12}$	32,166	35,001	67,167	35,361$\frac{1}{12}$	36,016	71,377$\frac{1}{12}$	4 14¾	6 9¾	1876-77
3,108¼	722¼	3,830½	18,140	25,000	43,140	21,248¼	25,722⅛	46,970½	3 5½	5 4¾	1877-78
2,629⅛	1,456⅜	4,085⅝	29,786	20,175	49,961	32,415⅛	21,631⅜	54,046⅝	3 15¾	5 11½	1878-79
3,282$\frac{1}{12}$	1,998$\frac{1}{12}$	5,280$\frac{1}{12}$	31,118	21,851	52,969	34,400$\frac{1}{12}$	23,849$\frac{1}{12}$	58,249⅛	4 10¼	4 2¼	1879-80
3,376$\frac{1}{12}$	479⅛	3,856$\frac{1}{12}$	24,200	25,532	49,732	25,576$\frac{1}{12}$	26,011⅛	53,588$\frac{1}{12}$	4 8½	4 4¾	1880-81
2,221⅛	1,369⅜	3,591½	26,022	28,017	54,039	28,243⅜	29,386⅜	57,630½	4 4¾	5 4½	1881-82
741	1,754⅛	2,495⅛	16,090	22,124	38,214	16,831	23,878⅛	40,709⅛	2 12	4 3¾	1882-83
1,224⅜	3,385⅝	4,610⅜	32,850	33,143	65,993	34,074⅜	36,528⅛	70,603⅛	5 15½	6 3½	1883-84
2,660⅜	1,645$\frac{7}{12}$	4,305$\frac{1}{12}$	32,430	32,500	64,930	35,090⅜	34,145$\frac{1}{12}$	69,235$\frac{1}{12}$	5 2½	6 10	1884-85
1,768⅜	3,794$\frac{5}{12}$	5,563$\frac{1}{12}$	31,500	33,000	64,500	33,268⅜	36,794$\frac{5}{12}$	70,063$\frac{1}{12}$	5 4½	4 15½	1885-86
620⅜	3,164$\frac{17}{20}$	3,785$\frac{17}{20}$	29,000	28,500	57,500	29,620⅜	31,664$\frac{17}{20}$	61,285$\frac{17}{20}$	4 5½	5 4½	1886-87
2,192$\frac{3}{20}$	2,633$\frac{17}{20}$	4,825$\frac{17}{20}$	35,500	34,000	69,500	37,692$\frac{3}{20}$	36,633$\frac{17}{20}$	74,325$\frac{17}{20}$	5 6	6 2½	1887-88
1,131⅜	3,025	4,156⅜	17,500	20,805	38,305	18,631⅜	23,830	42,461⅜	3 2⅜	4 3¾	1888-89
1,275⅜	2,798½	4,074	17,610	27,150	44,760	18,885⅜	29,948½	48,834	4 3½	5 10¼	1889-90
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12⅜	4 8	1890-91
3,398½	2,624$\frac{11}{20}$	6,022$\frac{11}{20}$	20,846	12,833	33,679	24,244½	15,457$\frac{11}{20}$	39,701$\frac{11}{20}$	3 6¼	4 3¼	1891-92
2,970$\frac{13}{20}$	1,639$\frac{11}{12}$	2,610⅓	19,927	20,579	40,506	20,897$\frac{13}{20}$	22,218$\frac{11}{12}$	43,116½	4 2¾	5 0¾	1892-93
2,335$\frac{11}{20}$	2,881	5,216$\frac{11}{20}$	16,785	16,544	33,329	19,120$\frac{11}{20}$	19,425	38,545$\frac{11}{20}$	2 12	3 15¾	1893-94
2,346	1,410	3,756	18,538	17,415	35,953	20,884	18,825	39,709	3 7⅛	3 4½	1894-95
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 6¼	1895-96
1,409	834	2,243	22,000	23,500	45,500	23,409	24,334	47,743	3 8	3 12¼	1896-97
2,078	783	2,861	18,651	25,424	44,075	20,729	26,207	46,936	3 5¾	4 3½	1897-98
1,739	615	2,354	24,700	27,019	51,719	26,439	27,634	54,073	3 7½	4 7¼	1898-99
2,446	2,326	4,772	25,650	26,793	52,443	28,096	29,119	57,215	3 0¾	4 9	1899-1900
2,088½	2,069	4,157½	21,450	23,007	44,457	23,538½	25,076	48,614½	2 13¾	4 2½	1900-01
2,548½	3,531	6,079½	22,300	22,423	44,723	24,848½	25,954	50,802½	3 3¾	4 2½	1901-02
2,336½	2,755	5,091½	32,500	32,239	64,739	34,836½	34,994	69,830½	4 6½	5 13½	1902-03
2,096	2,682	4,778	25,000	25,000	50,000	27,096	27,682	54,778	4 2¾	4 6¾	1903-04
2,327	3,646	5,973	30,500	25,000	55,500	32,827	28,646	61,473	4 5	4 7½	1904-05
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14¾	1905-06
2,611	3,652	6,263	19,688	18,438	38,126	22,299	22,090	44,389	3 0½	4 10	1906-07
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	3 12	1907-08
3,242	2,528	5,770	13,125	15,000	28,125	16,367	17,528	33,895	3 14¾	4 6½	1908-09
3,634	3,538	7,172	14,000	15,000	29,000	17,634	18,538	36,172	3 15½	5 1½	1909-10
3,209	5,402	8,611	5,000	10,000	15,000	8,209	15,402	23,611	3 0½	3 2	1910-11

No. 7

QUANTITY (chests) of BENGAL OPIUM made in each SEASON, CHARGES thereof, net and average COST per

	QUANTITY MANUFACTURED				Price per seer paid to cultivator	Payments to cultivators for raw opium
	Provision	Excise: Actual	Excise: Equivalent in provision chests	Total outturn in provision chests		
					R A. P.	R
1848-49	35,385	377⅞	410 5/12	35,795 5/12	3 10 —	90,99,290
1849-50	34,419	1,024½	1,099 5/12	35,518 5/12	3 10 —	87,64,970
1850-51	33,563	1,474⅜	1,576⅜	35,139⅜	3 10 —	88,72,270
1851-52	39,465	908⅜	999⅜	40,464⅜	3 8 —	89,02,240
1852-53	48,322	1,063	1,167 5/12	49,489 5/12	3 8 —	1,22,43,410
1853-54	53,321	1,214	1,330 1/12	54,651 1/12	3 8 —	1,34,76,760
1854-55	44,441½	1,432	1,566⅜	46,007⅞	3 8 —	1,10,25,760
1855-56	43,907	1,651	1,808 5/12	45,715 5/12	3 4 —	1,02,56,300
1856-57	32,693	1,677⅞	1,831 7/12	34,524 7/12	3 4 —	77,96,810
1857-58	27,175½	2,769	3,027 1/12	30,202 7/12	3 4 —	71,32,700
1858-59	21,367	1,820½	1,997½	23,364½	3 4 —	53,72,820
1859-60	21,427	1,898⅜	2,036⅛	23,463⅛	3 8 —	58,29,200
1860-61	29,398	3,127 7/12	3,356 5/12	32,754 5/12	4 — —	93,06,760
1861-62	39,656	3,244 1/12	3,468 5/12	43,124 5/12	5 — —	1,50,10,050
1862-63	49,727	2,963 7/12	3,162½	52,889½	5 — —	1,87,16,670
1863-64	64,269	2,486	2,654½	66,923½	5 — —	2,39,03,270
1864-65	47,785	2,259	2,438½	50,223½	5 — —	1,72,55,260
1865-66	40,901	4,140	4,403 1/12	45,304 5/12	4 8 —	1,46,38,730
1866-67	48,895	4,742	5,079½	53,974½	4 8 —	1,67,64,400
1867-68	43,610	4,061½	4,350 1/12	47,960 1/12	4 8 —	1,50,74,860
1868-69	46,894⅜	1,946½	2,098½	48,992 9/10	4 8 —	1,54,83,470
1869-70	54,072 7/10	2,645 11/12	2,840	56,912 7/10	4 8 —	1,78,42,350
1870-71	40,981½	2,981⅛	3,190 7/12	44,171 7/10	4 8 —	1,38,13,420
1871-72	42,975	3,368	3,609 7/12	46,584 7/12	5 — —	1,62,86,180
1872-73	45,770	4,523⅝	4,835⅛	50,605⅛	5 — —	1,76,20,850
1873-74	54,716	3,409½	3,642 1/12	58,358 1/12	5 — —	2,07,73,080
1874-75	51,754	4,373½	4,711½	56,465½	5 — —	1,96,35,830
1875-76	68,061	3,697½	3,963½	72,014½	5 — —	2,57,63,400
1876-77	67,167	4,210 5/12	4,524 7/12	71,691 7/12	5 — —	2,50,51,200
1877-78	43,140	3,830½	4,102	47,242	4 8 —	1,42,88,940
1878-79	49,961	4,085⅝	4,428 5/12	54,389 5/12	4 8 —	1,76,22,900
1879-80	52,968	5,280⅝	5,731½	58,700½	4 8 —	1,78,32,600
1880-81	49,732	3,856 1/12	4,111	53,843	Bihár 5 — — / Benares 4 8 —	1,80,49,480
1881-82	54,039	3,591½	3,899 1/12	57,938½	5 — —	2,01,77,800
1882-83	38,214	2,495½	2,770 1/12	40,984 1/12	5 — —	1,38,57,400
1883-84	65,993	4,610½	5,127	71,120	5 — —	2,53,19,400
1884-85	64,930	4,305 11/12	4,674	69,604	5 — —	2,67,60,600
1885-86	64,500	5,563 1/12	6,165	70,665	5 — —	2,43,00,000
1886-87	57,500	3,785 7/10	4,238	61,738	5 — —	2,15,15,400
1887-88	69,500	4,825 17/20	5,298	74,798	5 — —	2,46,08,600
1888-89	38,305	4,156⅝	4,620	42,925	5 — —	1,35,46,400
1889-90	44,760	4,074	4,515	49,275	5 — —	1,91,73,500
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770
1891-92	33,679	6,022 13/20	6,562	40,241	5 — —	1,40,83,450
1892-93	40,508	2,610⅛	2,892⅛	43,398⅛	5 — —	1,66,38,620
1893-94	33,329	5,216 11/20	5,640	38,969	5 — —	1,22,41,970
1894-95	35,953	3,756	4,061	40,014	6 — —	1,67,10,290
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1896-97	45,500	2,243	2,612	48,112	6 — —	2,04,37,010
1897-98	44,075	2,861	2,985	47,060	6 — —	2,02,15,360
1898-99	51,719	2,354	2,677	54,396	6 — —	2,21,77,860
1899-1900	52,443	4,772	4,783	57,226	6 — —	2,42,90,381
1900-01	44,457	4,157½	4,517	48,974	6 — —	2,13,65,976
1901-02	44,723	6,079½	6,635½	51,358½	6 — —	2,17,43,955
1902-03	64,739	5,091½	5,544½	70,283½	6 — —	3,62,73,999
1903-04	50,000	4,778	5,197½	55,197½	6 — —	3,03,71,212
1904-05	55,500	5,973	6,531	62,031	6 — —	3,08,27,904
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,895	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,70,618
1908-09	28,125	5,770	6,171	34,296	6 — —	1,81,15,259
1909-10	29,000	7,172	7,683	36,683	6 — —	1,62,39,803
1910-11	15,000	8,611	9,423	24,423	6 — —	1,07,83,043

CHEST of PROVISION OPIUM, and average of WEIGHT to each CHEST for each SEASON from 1848-49 to 1910-11

Manufacturing and Agency Charges			Total charges of all kinds	Net cost of the total outturn of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	Total					
R	R	R	R	R	R	*Mds.*	
8,22,680	73,250	8,95,930	99,95,220	290	–	1·72	1848-49
8,72,210	71,970	9,44,180	97,09,150	290	–	1·7	1849-50
7,39,330	72,770	8,12,100	96,84,370	280	–	1·72	1850-51
8,42,930	88,310	9,31,240	98,33,480	280	–	1·72	1851-52
9,56,460	92,540	10,49,000	1,32,92,410	280	–	1·75	1852-53
8,91,030	1,00,760	9,91,790	1,44,68,550	270	–	1·75	1853-54
8,61,250	1,12,360	9,73,610	1,19,99,370	270	–	1·7	1854-55
7,11,750	1,08,150	8,19,900	1,10,76,200	250	–	1·7	1855-56
7,20,860	84,230	8,05,090	86,01,900	270	–	1·72	1856-57
6,03,070	1,17,030	7,20,100	78,52,800	280	–	1·75	1857-58
6,27,210	1,15,710	7,42,920	61,15,740	290	–	1·75	1858-59
6,70,560	1,13,760	7,84,320	66,13,520	300	–	1·72	1859-60
9,65,580	92,800	10,58,380	1,03,65,140	330	–	1·75	1860-61
10,06,780	1,00,990	11,07,770	1,61,17,820	390	–	1·75	1861-62
12,39,190	1,09,680	13,48,870	2,00,65,540	390	–	1·75	1862-63
16,75,420	1,21,760	17,97,180	2,57,00,450	390	–	1·75	1863-64
17,87,070	35,990	18,23,060	1,90,78,320	390	–	1·72	1864-65
12,20,370	47,580	12,67,950	1,59,06,680	370	–	1·75	1865-66
11,16,080	41,510	11,57,590	1,79,21,990	340	–	1·72	1866-67
11,45,030	59,480	12,04,510	1,62,79,370	350	–	1·72	1867-68
12,37,220	48,740	12,85,960	1,67,69,430	360	–	1·75	1868-69
14,04,700	38,430	14,43,130	1,92,85,480	350	370	1·72	1869-70
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1·72	1870-71
12,88,990	24,950	13,13,940	1,76,00,120	390	415	1·72	1871-72
12,62,220	23,110	12,85,330	1,89,06,180	393	416	1·72	1872-73
14,08,570	25,340	14,33,910	2,22,06,990	390	498	1·72	1873-74
14,75,370	34,630	15,10,000	2,11,45,830	390	413	1·75	1874-75
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1·75	1875-76
12,00,500	41,270	12,41,770	2,62,92,970	380	411	1·72	1876-77
18,31,150	44,820	18,75,970	1,61,64,916	340	407	1·72	1877-78
19,85,970	40,200	20,26,170	1,96,49,070	360	372	1·42	1878-79
21,18,720	45,280	21,64,000	1,99,96,600	330	378	1·6	1879-80
20,68,680	40,400	21,09,080	2,01,58,560	370	385	1·72	1880-81
22,17,670	32,470	22,50,140	2,24,27,949	390	417	1·72	1881-82
20,33,370	46,850	20,80,220	1,59,37,620	380	426	1·65	1882-83
26,45,890	51,610	26,97,500	2,80,16,900	380	412	1·67	1883-84
28,20,890	27,560	28,48,450	2,96,09,050	370	417	1·62	1884-85
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1·75	1885-86
23,64,110	35,900	24,00,010	2,39,15,410	360	419	1·6	1886-87
25,53,010	30,920	25,83,930	2,71,92,530	370	420	1·62	1887-88
21,23,050	34,750	21,57,800	1,57,04,200	410	424	1·75	1888-89
22,85,430	31,610	23,17,040	2,14,90,540	430	436	1·87	1889-90
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1·65	1890-91
16,88,570	24,640	17,13,210	1,57,96,660	370	440	1·47	1891-92
14,60,960	28,420	14,89,380	1,81,28,000	390	414	1·72	1892-93
15,18,580	19,580	15,38,160	1,37,80,130	330	425	1·77	1893-94
19,45,110	21,840	19,66,950	1,86,77,240	460	497	1·7	1894-95
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1·77	1895-96
18,34,290	24,730	18,58,990	2,22,96,000	460	508	1·8	1896-97
18,38,610	22,560	18,61,170	2,29,76,530	470	508	1·8	1897-98
19,46,390	19,500	19,65,890	2,41,43,750	440	496	1·7	1898-99
20,51,145	17,251	20,68,396	2,63,58,777	460	492*	1·8	1899-1900
21,49,669	19,023	21,68,692	2,35,34,668	480	505	1·8	1900-01
22,28,647	19,562	22,48,209	2,39,92,164	467	507	1·8	1901-02
21,06,950	21,896	21,28,846	3,84,02,845	546	485	1·8	1902-03
26,44,746	22,655	26,67,401	3,30,36,613	598	514	1·8	1903-04
25,02,088	23,294	25,25,382	3,33,53,286	538	503	1·8	1904-05
25,26,803	23,833	25,50,636	3,33,82,873	608	510	1·7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1·7	1906-07
22,06,793	26,994	22,33,787	2,68,04,405	515	503	1·7	1907-08
18,87,576	23,178	19,10,754	2,00,26,013	584	525	1·74	1908-09
24,32,008	22,845	24,54,853	1,86,94,656	509	515	1·76	1909-10
20,18,805	25,916	20,44,721	1,28 27,764	525	†	1·7	1910-11

* Figures for the years previous to 1899-1900 represent the average cost per chest of provision opium sold during the year and those for 1899-900 and subsequent years the average cost per chest of provision opium manufactured during the year

† Information not received

No. 8

ALL CHARGES (in rupees) on account of BENGAL OPIUM in each official year from 1881-82 to 1910-11

	Establishment and Contingencies		Payments to Cultivators		Manufacturing Charges	Miscellaneous	Total
	Bihár	Benares	Bihár	Benares	Bihár and Benares	Bihár and Benares	Bihár and Benares
1881-82	4,69,990	7,23,420	99,91,040	81,43,460	11,78,880	47,510	2,05,54,300
1882-83	4,78,650	7,14,210	92,72,970	1,03,16,210	19,71,210	56,100	2,28,09,350
1883-84	4,41,570	7,47,190	61,47,810	85,80,750	24,89,260	1,18,210	1,85,24,790
1884-85	5,19,460	7,68,940	1,19,05,140	1,36,56,390	27,15,510	63,850	2,96,29,290
1885-86	5,18,320	7,81,600	1,09,97,080	1,57,10,526	24,41,220	87,480	3,05,36,220
1886-87	5,12,550	7,47,130	1,17,32,670	1,21,24,140	20,74,510	61,000	2,72,52,000
1887-88	5,04,400	7,56,460	1,00,90,970	1,15,99,650	13,04,880	41,460	2,42,07,820
1888-89	5,43,120	7,23,580	1,12,59,250	1,20,44,030	13,28,000	41,530	2,59,39,510
1889-90	4,74,960	6,97,040	63,32,030	73,81,620	10,73,070	52,270	1,60,10,990
1890-91	5,08,920	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,330
1891-92	4,80,620	7,19,790	75,34,600	87,61,720	10,47,890	34,500	1,85,79,120
1892-93	4,68,120	7,11,040	63,78,410	75,07,410	8,86,130	35,510	1,59,86,620
1893-94	4,75,110	7,12,170	79,92,640	85,77,450	9,25,830	44,390	1,87,27,590
1894-95	4,43,680	7,40,820	52,58,780	77,47,690	18,83,310	47,920	1,61,22,200
1895-96	4,61,700	7,77,140	75,80,590	93,60,400	24,21,300	29,620	2,06,50,750
1896-97	5,04,130	8,93,330	84,70,190	1,28,63,600	21,47,580	39,390	2,48,28,130
1897-98	4,93,470	8,36,710	78,27,090	1,25,88,320	20,40,830	51,520	2,38,42,940
1898-99	5,16,830	8,73,480	75,89,400	1,27,17,010	19,52,190	42,720	2,36,91,630
1899-1900	5,24,044	9,08,830	72,57,470	1,51,34,360	19,97,348	47,341	2,58,69,393
1900-01	5,51,494	8,60,569	64,24,520	1,74,99,070	13,69,106	45,588	2,67,50,347
1901-02	5,44,600	8,27,037	57,18,100	1,55,27,960	14,16,123	48,587	2,40,92,407
1902-03	5,37,551	8,64,864	66,90,430	1,51,57,880	13,46,662	88,586	2,46,85,973
1903-04	5,58,624	8,87,106	86,99,610	2,15,36,860	15,90,492	76,655	3,33,49,347
1904-05	6,11,532	8,82,348	81,23,170	1,79,87,810	18,03,822	57,944	2,94,66,626
1905-06	5,86,362	8,98,521	84,68,310	1,65,56,530	17,83,364	50,248	2,83,43,335
1906-07	5,89,854	8,99,264	60,10,680	1,92,41,050	18,56,667	51,313	2,86,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,03,400	16,32,240	53,125	2,49,92,207
1908-09	4,71,615	8,62,221	38,87,930	1,18,27,240	14,04,443	40,053	1,84,93,502
1909-10	4,33,092	8,15,242	37,28,090	1,04,19,110	11,72,845	34,305	1,66,02,684
1910-11	11,33,876		38,12,780	1,23,84,150	12,96,646	29,287	1,86,56,739

NOTE.—This table gives the details which make up the total charges entered in table No. 1. They are for the official year and therefore do not exactly correspond with the figures in the preceding table, No. 7, which are for the opium year.

No. 9

TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in the CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, in each official year from 1830-31 to 1910-11

	Central India Agency	Ahmadabad	Ajmer	Total	Rate of Duty per Chest: C. I. and Ahmadabad	Rate of Duty per Chest: Ajmer
1830-31	8,23,020	--	--	8,23,020	175	--
1831-32	18,60,600	--	--	18,60,600	175	--
1832-33	15,21,450	--	--	15,21,450	175	--
1833-34	17,85,350	--	--	17,85,350	175	--
1834-35	12,20,970	--	--	12,20,970	175	--
1835-36	16,96,000	--	--	16,96,000	125	--
1836-37	25,01,870	--	--	25,01,870	125	--
1837-38	15,03,620	--	--	15,03,620	125	--
1838-39	24,68,120	--	--	24,68,120	125	--
1839-40	2,68,870	--	--	2,68,870	125	--
1840-41	20,96,620	--	--	20,96,620	125	--
1841-42	18,35,120	--	--	18,35,120	125	--
1842-43	48,67,400	--	--	48,67,400	200	--
1843-44	27,12,600	--	--	27,12,600	200	--
1844-45	41,32,000	--	--	41,32,000	200	--
1845-46	37,90,500	--	--	37,90,500	300	--
1846-47	50,58,900	--	--	50,58,900	300	--
1847-48	40,67,000	--	--	40,67,000	300 400	--
1848-49	80,52,800	--	--	80,52,800	400	--
1849-50	69,05,600	--	--	69,05,600	400	--
1850-51	78,42,400	--	--	78,42,400	400	--
1851-52	1,05,57,200	--	--	1,05,57,200	400	--
1852-53	1,13,08,400	--	--	1,13,08,400	400	--
1853-54	93,66,800	--	--	93,66,800	400	--
1854-55	1,01,45,600	--	--	1,01,45,600	400	--
1855-56	1,06,56,000	--	--	1,06,56,000	400	--
1856-57	1,16,85,000	--	--	1,16,85,000	400	--
1857-58	1,58,67,600	--	--	1,58,67,600	400	--
1858-59	1,38,99,200	6,51,600	--	1,45,50,800	400	--
1859-60	1,45,95,900	12,08,000	--	1,58,03,900	400 500	--
1860-61	2,37,03,200	16,41,800	--	2,53,45,000	500 600	--
1861-62	2,17,07,700	19,97,500	--	2,37,05,200	600 700	--
1862-63	2,92,63,700	26,15,300	--	3,18,79,000	700 600	--
1863-64	1,40,10,600	13,94,400	--	1,54,05,000	600	--
1864-65	1,91,59,200	4,14,000	--	1,95,73,200	600	--
1865-66	2,05,15,800	11,56,200	--	2,16,72,000	600	--
1866-67 (11 months)	1,75,56,000	7,99,200	--	1,83,55,200	600	--
1867-68	2,16,60,600	17,99,400	--	2,34,60,000	600	--
1868-69	1,78,72,200	7,11,000	--	1,85,83,200	600	--
1869-70	2,14,96,800	21,25,800	--	2,36,22,600	600	--
1870-71	2,25,64,800	11,38,800	--	2,37,03,600	600	--
1871-72	2,25,54,600	6,97,800	--	2,32,52,400	600	--
1872-73	2,56,12,800	7,89,000	--	2,64,01,800	600	--
1873-74	2,52,67,200	17,07,000	--	2,69,74,200	600	--
1874-75	2,87,89,200	9,47,400	--	2,97,36,600	600	--
1875-76	2,32,51,800	18,30,600	--	2,50,82,400	600	--
1876-77	2,88,10,800	10,60,800	--	2,98,71,600	600	--
1877-78	2,60,77,650	9,40,000	1,15,510	2,71,33,160	600 650	-- 675
1878-79	2,13,83,380	24,51,480	1,42,760	2,39,77,620	650	675
1879-80	3,14,00,600	47,250	3,31,940	3,17,79,790	650 700	675 725
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725
1881-82	2,24,07,000	--	2,75,500	2,26,82,500	700	725
1882-83	2,87,66,270	3,00,270	2,12,626	2,47,79,166	700 650	725 675
1883-84	2,51,66,370	5,73,620	1,29,810	2,58,69,800	650	675
1884-85	2,53,58,780	2,27,220	91,800	2,56,78,400	650	675
1885-86	2,53,28,550	--	--	2,53,28,550	650	675
1886-87	2,65,45,350	1,33,620	--	2,66,78,970	650	675
1887-88	2,39,19,350	2,69,750	--	2,41,89,100	650	675
1888-89	1,97,04,750	18,650	9,450	1,97,33,050	650	675
1889-90	1,98,66,600	--	--	1,98,66,600	650	675
1890-91	1,83,42,300	32,500	--	1,83,74,800	650 600	675 625
1891-92	1,95,01,800	--	--	1,95,01,800	600	625
1892-93	1,71,60,600	--	--	1,71,60,600	600	625
1893-94	1,68,03,300	--	--	1,68,03,300	600	625
1894-95	1,87,54,320	--	--	1,87,54,320	600 650	625 675
1895-96	1,71,46,030	81,250	--	1,72,27,280	650	675
1896-97	1,41,13,520	--	--	1,41,13,520	650 600	675 625
1897-98	1,02,65,470	--	--	1,02,65,470	600 500	625 525
1898-99	1,37,49,250	--	--	1,37,49,250	500	525
1899-1900	1,29,11,250	--	--	1,29,11,250	500	525
1900-01	1,30,03,500	--	--	1,30,03,500	500	525
1901-02	87,93,250	--	--	87,93,250	500	525
1902-03	1,01,72,500	--	--	1,01,72,500	500	525
1903-04	1,33,68,750	--	--	1,33,68,750	500	525
1904-05	1,15,66,075	6,18,475	--	1,21,84,550	500 600	525 625
1905-06	87,59,100	8,39,700	--	95,98,800	600	625
1906-07	78,76,200	13,44,000	--	92,20,200	600	625
1907-08	1,01,09,400	9,00,000	--	1,10,09,400	600	625
1908-09	2,01,41,400	5,10,000	--	2,06,51,400	600	625
1909-10	92,30,200	4,94,200	--	97,24,400	700	725
1910-11	8,40,350	1,40,700	..	9,81,050	700	725

No. 10

PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG calendar year from

	PRICES IN INDIA (RUPEES)					PRICES IN					
	IN CALCUTTA				IN BOMBAY	AT HONGKONG					
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares	Malwa	Patna	Benares	Malwa	Patna	Benares	Malwa
1855	733	742	--	--	--	372*	--	470*	--	--	--
1856	933	963	--	--	1,082	428*	--	511*	--	--	--
1857	1,094	1,082	--	--	1,174	559*	--	581*	--	--	--
1858	1,436	1,464	--	--	1,276	701*	--	615*	--	--	--
1859	1,635	1,663	--	--	1,319	755*	--	606*	--	--	--
1860	1,772	1,731	1,762	--	1,397	808	797	634	--	--	--
1861	1,852	1,836	1,868	--	1,541	906	889	712	--	--	--
1862	1,480	1,414	1,433	--	1,593½	718	696	732	--	--	--
1863	1,402	1,335	1,393	1,333	1,574	626	609	684	1,462	1,422	1,596
1864	1,033	967	1,035	968	1,446	501	480	662	1,139	1,099	1,504
1865	979	930	994	943	1,426	495	472	722	1,078	1,027	1,570
1866	1,351	1,287	1,331	1,276	1,673	633	617	806	1,382	1,348	1,761
1867	1,326	1,263	1,315	1,263	1,598	629	612	738	1,379	1,343	1,609
1868	1,394	1,370	1,399	1,380	1,472	646	638	671	1,445	1,425	1,496
1869	1,289	1,234	1,280	1,237	1,438	594	577	652	1,338	1,301	1,478
1870	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1871	1,331	1,300	1,338	1,311	1,433	612	601	641	1,380	1,354	1,446
1872	1,432	1,389	1,430	1,392	1,347	655	636	606	1,485	1,443	1,375
1873	1,305	1,229	1,310	1,239	1,336	600	569	596	1,369	1,298	1,360
1874	1,242	1,200	1,246	1,205	1,308	583	565	593	1,300	1,260	1,320
1875	1,269	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1876	1,309	1,244	1,308	1,248	1,285	595	566	572	1,350	1,285	1,297
1877	1,360	1,230	1,285	1,229	1,366	600	571	609	1,353	1,290	1,375
1878	1,283	1,197	1,273	1,203	1,712	582	565	756	1,297	1,240	1,689
1879	1,189	1,113	1,191	1,114	1,652	553	519	754	1,233	1,158	1,682
1880	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1881	1,358	1,345	1,360	1,341	1,616	616	616	713	1,380	1,379	1,596
1882	1,200	1,220	1,260	1,220	1,433	580	562	642	1,295	1,257	1,435
1883	1,264	1,216	1,263	1,217	1,238	580	559	547	1,299	1,254	1,225
1884	1,303	1,273	1,306	1,276	1,244	596	585	548	1,339	1,314	1,231
1885	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1886	1,169	1,139	1,165	1,137	1,197	538	518	535	1,202	1,156	1,197
1887	1,091	1,044	1,090	1,045	1,199	508	485	537	1,127	1,079	1,194
1888	1,102	1,077	1,107	1,083	1,333	511	497	585	1,140	1,108	1,305
1889	1,177	1,142	1,176	1,143	1,311	539	528	592	1,206	1,180	1,324
1890	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1891	1,057	1,019	1,057	1,020	1,166	490	476	509 7/15	1,086	1,055	1,128 3/4
1892	1,216	1,196	1,227	1,209 1/2	1,191	568 3/8	555 3/4	530	1,264 1/2	1,235 3/4	1,178 1/4
1893	1,150	1,160	1,151 1/4	1,162 3/4	1,172 1/2	573	575 1/2	566	1,178	1,183 1/4	1,163 7/16
1894	1,254	1,251	1,262 1/2	1,268 1/2	1,241 1/2	692 3/4	689 7/8	651	1,302 1/2	1,297	1,224
1895	1,429	1,400	1,422	1,399	1,397 1/2	766	750 3/4	711 3/4	1,465	1,436	1,361
1896	1,308	1,315	1,301 1/2	1,308 1/2	1,370 1/2	736 1/2	742	752 5/8	1,333	1,343	1,363
1897	1,054	1,056	1,042 1/2	1,043 1/2	1,254 5/8	703 1/2	710 21/32	808 13/32	1,094	1,105	1,258
1898	1,023	1,010	1,057 23/32	979 1/2	1,137 7/32	738 13/32	730 11/16	799 5/16	1,060	1,049	1,148
1899	1,171	1,147	1,185	1,160 21/32	1,180	848 17/31	829 30/31	791 3/8	1,240	1,213	1,157
1900	1,373	1,367	1,369 1/2	1,360 1/2	1,319	985 5/16	986 5/7	925 3/16	1,480	1,445	1,390
1901	1,330	1,322	1,331 1/2	1,324	1,276 1/16	--	--	--	--	--	--
1902	1,157	1,151	1,156 1/2	1,151	1,278 1/2	--	--	--	--	--	--
1903	1,338	1,333	1,310	1,332 1/16	1,299 5/8	1,110 7/16	1,120 9/10	996 1/32	1,494	1,508	1,340
1904	1,638	1,593	1,634 1/2	1,549	1,540 5/8	1,225 5/32	1,199 13/32	1,106 5/32	1,690	1,654	1,525
1905	1,530	1,467	1,530	1,460 1/2	1,732 1/2	1,090 7/16	1,043 11/16	1,187 5/8	1,575	1,506	1,715
1906	1,416	1,325	1,415	1,319	1,542	904 1/8	850 17/32	987 1/2	1,446	1,360	1,579
1907	1,394	1,345	1,381	1,343 1/2	1,366	901 1/32	870 1/8	870 5/8	1,431	1,381	1,385
1908	1,433	1,342	1,443	1,362 1/2	1,297 7/16	1,113	1,048 5/16	1,068 1/2	1,509	1,421	1,449
1909	1,391	1,386	1,401	1,399	1,324 3/4	1,127 7/8	1,125 7/8	1,263 1/2	1,487	1,484	1,665
1910	2,683	2,663	2,730 3/8	2,716 1/4	2,160 3/8	2,106 1/2	2,123 3/4	2,290	2,783	2,805	3,025

* At Canton

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, in each 1855 to 1910

CHINA

AT SHANGHAI						EXCHANGE ON INDIA		
IN TAELS			IN RUPEES					
Patna	Benares	Malwa	Patna	Benares	Malwa	Hongkong, Rupees per 100 $	Shanghai, Rupees per 100 Taels	
..	..	..	..	..	..	..	..	1855
..	..	..	..	..	..	..	..	1856
..	..	..	..	..	..	..	..	1857
..	..	..	..	..	..	..	..	1858
..	..	..	..	..	..	..	..	1859
601	..	496	..	..	..	..	..	1860
686	..	550	..	..	..	..	..	1861
558	..	577	..	..	..	..	..	1862
502	..	543	1,546	..	1,673	234	308	1863
381	..	505	1,192	..	1,582	227½	313	1864
367	..	550	1,110	..	1,652	217½	301	1865
468	..	620	1,405	..	1,861	220	300	1866
465	..	552	1,404	..	1,666	219	302	1867
481	..	503	1,486	..	1,544	223	305	1868
452	449	510	1,381	1,356	1,537	226	303	1869
405	387	495	1,223	1,208	1,506	227	305	1870
457	446	481	1,406	1,373	1,480	226	308	1871
471	467	447	1,460	1,447	1,386	227	310	1872
441	422	456	1,350	1,302	1,395	228	306	1873
427	418	450	1,306	1,277	1,377	223	306	1874
432	420	432	1,322	1,284	1,322	223	306	1875
436	421	432	1,350	1,305	1,340	227	310	1876
442	426	469	1,392	1,311	1,446	226	308	1877
429	412	573	1,332	1,276	1,776	223⅜	310	1878
406	384	566	1,236	1,170	1,726	223	305	1879
459	437	569	1,411	1,342	1,750	225	308	1880
455	454	531	1,401	1,397	1,635	224	308	1881
428	418	462	1,314	1,283	1,418	223⅜	307	1882
423	411	397	1,303	1,266	1,227	224	308	1883
435	431	405	1,335	1,322	1,257	225	307	1884
434	421	403	1,327	1,284	1,234	224	306	1885
392	383	397	1,208	1,184	1,225	223½	308½	1886
369	354	394	1,132	1,088	1,210	222⅜	307	1887
368	364	428	1,132	1,118	1,317	223	307½	1888
389	383	246	1,204	1,185	1,317	223⅜	309¼	1889
356	354	387	1,089	1,081	1,184	221¼	306¼	1890
355⅜	347	366⅜	1,090	1,064	1,124	221⅛	306⅝	1891
407	399⅛	387⅛	1,253	1,229	1,193	222⅛	307¼	1892
418⅛	423⅜	426⅜	1,185⅜	1,200	1,209	205⅛	283⅓	1893
511⅓	508⅜	493⅓	1,306	1,299	1,227	188	255½	1894
563⅓	552½	533	1,490	1,460½	1,409½	191½	264½	1895
542⅜	549⅛	566⅛	1,355	1,372	1,414	181	249½	1896
531¼	531	607½	1,117	1,115	1,276	155⅝	219	1897
507 3/20	549⅜	610 11/15	986	1,068	1,188	143 9/16	194 23/80	1898
617 4/10	636 3/20	594⅗	1,247	1,284	1,199	146 5/43	201⅝	1899
688	672	704	1,444	1,411	1,478	150 7/10	209 1/16	1900
..	..	..	..	..	..	143⅞	195½	1901
..	..	..	..	..	..	129½	175⅜	1902
..	..	..	..	..	..	134 9/10	188 7/10	1903
..	..	..	..	..	..	137 11/12	192 19/20	1904
..	..	..	..	..	..	144 7/10	202½	1905
..	..	..	..	..	..	159⅝	216 5/10	1906
..	..	..	..	..	..	158¾	..	1907
..	..	..	..	..	..	135 6/11	..	1908
..	..	..	..	..	..	131 9/11	..	1909
..	..	..	..	..	..	132 1/10	..	1910

No. 11

QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA

	China		Straits Settlements		United Kingdom		East Coast of Africa		Mauritius		Natal		Reunion	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1855-56	63,427	5,59,25,320	7,108	60,13,570	--	--	2	2,100	--	--	--	--	--	--
1856-57	66,305	6,50,55,870	5,863	53,12,190	--	--	--	--	--	--	--	--	--	--
1857-58	68,003	8,24,10,320	6,895	85,90,090	--	--	--	--	--	--	--	--	--	--
1858-59	74,707	10,66,06,510	1,034	15,47,630	--	--	--	--	--	--	--	--	--	--
1859-60	54,863	8,36,63,350	3,675	66,42,310	--	--	--	--	--	--	--	--	--	--
1860-61	59,405	9,42,88,870	4,073	75,36,640	--	--	--	--	--	--	--	--	--	--
1861-62	60,012	9,70,49,720	5,296	83,93,580	--	--	--	--	--	--	--	--	--	--
1862-63	75,331	11,52,65,470	6,851	96,24,720	--	--	--	--	--	--	--	--	--	--
1863-64	62,025	9,70,49,470	8,771	1,04,64,560	--	--	--	--	--	--	--	--	--	--
1864-65	75,128	9,06,35,870	9,288	84,09,510	--	--	--	--	--	--	--	--	--	--
1865-66	76,863	9,94,36,630	11,549	1,17,62,890	--	--	--	--	--	--	--	--	--	--
1866-67 (11 months)	70,360	9,88,15,516	4,461	54,72,877	--	--	--	--	--	--	--	--	--	--
1867-68	79,654	11,35,85,694	7,461	96,91,170	--	--	1	2,250	--	--	--	--	--	--
1868-69	68,674	9,83,72,612	6,167	84,27,890	2	2,660	7	9,750	9	12,940	--	--	--	--
1869-70	81,748	10,86,00,839	8,680	78,32,918	18	17,495	7	10,400	2	2,380	--	--	6	7,275
1870-71	77,105	9,85,64,989	8,054	88,64,360	54	77,614	13	18,740	9	9,730	--	--	10	11,350
1871-72	85,470	12,27,34,796	7,845	1,08,53,196	4	5,520	6	8,250	4	5,490	--	--	11	14,645
1872-73	76,331	10,52,96,735	6,458	88,08,520	60	79,950	22	27,745	2	2,825	--	--	--	--
1873-74	80,123	10,27,44,216	8,464	1,04,94,699	87	1,14,815	4	5,100	1	1,205	--	--	--	--
1874-75	85,454	10,86,26,944	8,943	1,05,08,950	165	2,13,500	22	28,750	7	8,450	--	--	--	--
1875-76	77,186	9,77,67,007	11,005	1,35,18,835	60	75,480	7	8,775	19	24,515	--	--	--	--
1876-77	86,855	11,17,41,208	9,701	1,19,09,695	100	1,28,990	10	13,600	47	61,160	--	--	--	--
1877-78	83,317	11,20,39,972	9,357	1,15,21,524	20	25,500	8	11,050	28	35,620	--	--	--	--
1878-79	82,151	11,91,66,052	8,881	1,05,67,680	5	7,300	5	9,450	80	98,270	--	--	1	1,245
1879-80	94,835	13,12,34,886	10,586	1,18,96,842	--	--	6	8,900	16	18,745	--	--	1	1,310
1880-81	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1881-82	78,553	11,01,16,575	10,005	1,31,64,205	--	--	19	27,148	50	66,200	--	--	2	2,670
1882-83	80,696	10,14,00,789	10,316	1,24,90,670	--	--	16	23,100	46	56,965	1	1,250	5	6,215
1883-84	83,728	10,28,84,526	7,320	89,43,170	--	--	11	13,935	44	55,510	3	4,200	3	3,790
1884-85	75,391	9,45,01,800	10,134	1,29,71,115	--	--	7	7,920	25	32,155	--	--	4	5,080
1885-86	76,115	9,30,12,585	10,728	1,30,12,000	--	--	7	8,325	19	23,535	2	1,800	7	8,890
1886-87	83,124	9,67,39,080	11,396	1,26,02,265	19	20,220	16	18,419	38	42,645	1	600	1	1,180
1887-88	76,815	8,68,42,102	12,368	1,28,73,200	54	59,475	19	24,409	67	70,255	1	1,200	--	--
1888-89	72,891	8,87,66,350	13,995	1,53,24,367	51	55,999	18	22,290	5	5,200	13	15,070	--	--
1889-90	70,102	8,42,11,433	13,749	1,54,77,660	48	56,154	16	18,370	60	68,175	2	2,500	--	--
1890-91	70,855	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	--	--
1891-92	70,805	7,80,38,551	15,035	1,57,73,270	61	66,035	6	5,475	53	54,870	6	6,180	--	--
1892-93	59,771	7,31,75,776	12,609	1,57,00,125	17	19,900	10	12,005	53	69,965	5	5,350	1	1,400
1893-94	52,449	5,97,71,949	14,455	1,61,44,215	54	60,680	11	12,687	32	33,860	--	--	--	--
1894-95	51,819	6,81,90,759	14,567	1,93,01,675	7	8,244	3	3,800	60	82,200	8	10,362	--	--
1895-96	45,617	6,35,38,183	12,529	1,72,93,283	24	33,602	8	9,250	32	43,365	2	1,400	--	--
1896-97	45,133	5,88,00,453	13,090	1,64,26,465	34	43,605	18	22,645	78	98,060	16	22,855	1	1,165
1897-98	41,965	4,65,47,337	12,290	1,25,98,143	--	--	4	5,975	42	43,425	10	12,912	--	--
1898-99	50,223	5,36,04,743	14,577	1,51,83,740	201	2,23,790	18	19,425	20	20,650	2	2,225	2	2,280
1899-1900	49,455	6,04,33,914	15,592	1,88,18,535	473	5,34,615	10	11,317	30	33,400	5	5,387	5	6,575
1900-01	49,761	6,74,37,324	16,779	2,28,71,725	607	8,24,490	16	19,183	38	49,335	5	6,500	--	--
1901-02	47,066	6,12,72,620	15,114	1,95,34,925	625	8,09,690	27	4,799	39	51,610	6	7,050	--	--
1902-03	50,009	6,02,61,747	14,722	1,67,13,985	443	5,14,565	18	22,017	30	33,875	5	4,550	--	--
1903-04	55,041	7,78,00,908	14,134	2,04,86,145	290	4,13,770	21	25,975	25	33,425	6	5,985	--	--
1904-05	51,984	8,31,15,607	12,255	1,89,42,510	277	4,38,735	5	8,200	39	60,210	7	10,395	--	--
1905-06	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	--	--
1906-07	50,590	7,20,37,104	12,953	1,72,37,590	315	4,51,445	16	17,400	24	30,705	1	1,700	--	--
1907-08	47,749	6.54.40,072	13,195	1,75.35,265	116	1,62,180	15	18,165	25	33,775	--	--	--	--
1908-09	52,758	7,40,19,383	11,174	1,54,83,305	21	31,695	17	21,920	21	28,560	--	--	--	--
1909-10	41,468	6,91,74,806	11,140	1,85,21,450	--	80	11	16,550	5	6,575	--	--	--	--
1910-11	31,323	9,25,04,011	9,138	2,53,80,797	4	13,900	7	19,300	28	97,535	..	..	..	..

by SEA to each FOREIGN COUNTRY, in each official year from 1855-56 to 1910-11

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
--	220	10	6,670	--	--	--	--	--	--	41	48,470	18	12,360	70,606	6,20,08,710
--	--	--	--	--	--	--	--	--	--	208	1,87,850	9	10,390	72,385	7,05,66,300
--	--	--	--	--	--	--	--	--	--	67	65,340	1	600	74,966	9,10,66,350
--	--	40	57,750	--	--	--	--	--	--	21	32,360	20	32,170	75,822	10,82,76,420
11	17,970	--	--	--	--	--	--	--	--	114	1,89,550	18	30,760	58,681	9,05,43,940
--	--	--	--	--	--	--	--	--	--	10	18,600	2	3,020	63,490	10,18,47,130
--	--	--	--	--	--	--	--	--	--	36	68,470	19	27,350	65,363	10,55,39,120
--	--	--	--	--	--	--	--	--	--	31	45,540	3	5,550	82,216	12,49,41,280
--	--	--	--	--	--	--	--	--	--	33	36,000	10	10,900	70,839	10,75,60,930
--	--	--	--	--	--	--	--	--	--	69	65,860	7	6,800	84,492	9,91,18,040
--	--	--	--	--	--	--	--	--	--	--	--	27	27,940	88,439	11,12,27,460
--	--	24	16,763	--	--	10	11,875	--	--	--	--	--	--	74,855	10,43,17,031
--	--	10	12,500	--	--	8	10,830	--	--	4	5,485	1	66	87,139	12,33,07,995
--	--	4	5,410	--	--	80	1,08,355	--	--	12	16,920	--	--	74,955	10,09,56,537
--	--	20	23,400	--	--	175	2,05,750	--	--	7	9,450	20	24,300	88,683	11,69,33,304
10	10,600	34	37,320	--	--	224	2,38,750	--	--	5	5,775	--	--	85,518	10,78,38,628
--	--	13	14,785	--	--	10	12,350	--	--	1	1,340	--	--	93,364	13,36,52,282
--	--	35	47,020	--	--	--	--	--	--	--	--	--	--	82,903	11,42,62,705
--	--	47	58,505	--	--	--	--	--	--	--	--	--	--	86,726	11,34,18,540
--	--	58	68,495	70	83,425	--	--	--	--	12	14,835	15	17,275	94,746	11,95,69,722
--	--	68	83,365	--	--	--	--	--	--	5	6,285	--	--	88,350	11,14,84,264
5	6,500	79	97,850	--	--	--	--	--	--	8	10,480	66	78,000	96,839	12,40,47,483
--	--	89	1,09,255	--	--	--	--	--	--	--	--	1	633	92,820	12,37,43,554
1	1,800	76	87,990	--	--	--	--	--	--	--	--	--	--	91,200	12,99,39,787
--	--	63	72,460	--	--	--	--	--	--	--	--	--	--	105,507	14,32,23,143
3	4,900	84	1,12,230	--	--	--	--	--	--	--	--	--	--	92,190	13,69,01,477
--	--	89	1,17,395	620	8,27,225	--	--	--	--	--	--	--	--	89,338	12,43,27,418
--	--	77	93,375	640	7,40,900	--	--	--	--	--	--	1	600	91,798	11,48,13,764
--	--	83	1,01,635	771	9,38,735	--	--	--	--	--	--	--	--	91,963	11,29,44,601
--	--	107	1,36,590	910	11,71,400	--	--	--	--	--	--	--	--	86,578	10,86,96,060
--	--	77	94,070	1,000	11,93,375	--	--	--	--	--	--	1	600	87,956	10,73,55,180
--	--	94	1,03,455	1,150	12,48,825	--	--	--	--	--	--	--	--	95,839	11,07,76,689
--	--	102	1,06,145	670	7,00,850	--	--	--	--	--	--	--	--	90,096	10,06,77,636
--	--	90	98,725	725	7,92,250	--	--	--	--	--	--	3	526	87,732	10,50,89,808
--	--	119	1,33,820	1,050	11,69,575	--	--	20	21,675	--	--	--	--	85,166	10,11,59,362
--	--	103	1,05,725	480	4,94,075	--	--	280	2,93,700	--	--	--	--	85,753	9,26,18,145
--	--	113	1,17,245	880	9,26,250	125	1,29,525	470	5,00,925	3	3,210	1	1,072	87,558	9,56,22,608
--	--	127	1,66,946	2,170	26,29,475	450	5,58,000	170	2,18,050	--	--	2	1,150	75,334	9,25,50,136
--	--	94	1,04,360	2,850	30,47,950	700	8,01,125	195	2,17,250	--	--	1	204	70,341	8,01,94,280
--	--	109	1,45,550	1,400	17,28,450	640	8,67,350	225	3,08,200	--	--	--	62	68,838	9,06,40,652
--	--	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	--	--	80	1,09,681	60,860	8,45,93,364
--	--	138	1,69,275	2,660	32,63,160	800	10,22,290	240	3,05,825	--	--	50	53,500	62,258	8,02,29,223
--	--	133	1,36,765	700	6,90,200	555	5,59,225	220	2,25,425	--	--	150	1,56,225	56,969	6,09,75,632
--	--	155	1,58,065	1,360	14,08,875	550	6,17,200	20	19,100	--	--	--	--	67,128	7,12,60,093
--	--	170	2,05,655	1,250	14,91,300	355	4,45,950	--	--	--	--	--	--	67,350	8,20,37,148
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	--	--	--	--	10	13,050	69,798	9,45,54,357
3	3,915	180	2,32,360	1,660	20,66,250	935	12,06,275	--	--	--	--	8	10,360	65,603	8,52,29,854
--	--	199	2,27,535	1,300	14,79,300	710	8,06,975	--	--	32	38,990	58	65,875	67,531	8,01,69,354
1	1,230	189	2,75,905	2,250	31,83,700	655	9,51,025	--	--	66	1,01,970	959	14,21,600	73,637	10,47,01,688
--	--	192	2,98,605	760	11,45,000	750	11,75,750	--	--	82	1,36,860	570	9,02,570	66,861	10,62,34,442
--	--	179	2,57,120	500	7,55,175	770	10,54,400	--	--	71	1,09,455	538	7,61,655	62,936	9,47,17,667
--	--	178	2,50,190	580	7,90,100	930	13,06,750	--	--	249	3,55,995	438	5,66,245	66,274	9,30,79,224
--	--	194	2,67,770	940	12,39,300	1,285	17,00,150	--	--	--	--	241	3,28,105	63,760	8,67,24,782
--	--	345	4,59,450	1,600	20,47,000	970	13,26,150	--	--	--	--	51	74,770	66,957	9,34,92,433
--	--	312	4,12,835	1,895	29,33,750	1,360	20,70,525	--	--	--	--	--	--	56,191	9,31,36,571
--	--	231	3,52,755	*1,015	31,15,825	2,125	58,02,375	--	--	--	--	80	1,53,280	43,921	12,76,39,748

* Represents total quantity of Indian opium exported to Indo-China (including Cochin China, Cambodia, Annam and Tonkin.)

No. 12

EXPORTS of OPIUM from INDIA and IMPORTS into HONGKONG and the STRAITS SETTLEMENTS, also PERSIAN and TURKEY OPIUM IMPORTED into HONGKONG, from 1870 to 1910

	Exported from India (*chests*)							Imported into Hongkong from India (*chests*)				
	From Calcutta				From Bombay			From Calcutta			From Bombay	Total
	To China	To Straits	To Cochin China	Total to all Countries	To China	To Straits	Total Exports	Patna	Benares	Total		
1870	40,455	7,696	...	48,151	41,001	...	89,152	25,705	14,401	40,106	40,558	80,664
1871	41,891	8,312	...	50,203	38,856	...	89,059	26,906	10,758	37,664	38,938	76,602
1872	37,175	7,017	...	44,192	42,810	...	87,002	24,570	8,842	33,412	40,372	73,784
1873	33,452	7,293	...	40,745	44,234	...	84,979	25,462	9,334	34,796	44,379	79,175
1874	37,285	9,140	60	46,485	47,754	...	94,239	25,025	8,077	33,102	46,810	79,912
1875	34,498	10,892	10	45,400	41,964	...	87,364	25,651	8,385	34,036	42,929	76,965
1876	36,401	10,134	...	46,535	48,905	...	95,440	26,776	8,954	35,730	47,919	83,649
1877	39,700	8,836	...	48,536	44,714	...	93,250	23,986	12,316	36,302	45,383	81,685
1878	44,769	8,986	...	53,755	37,866	...	91,621	27,302	13,008	40,310	33,898	74,208
1879	49,054	10,568	...	59,622	43,546	...	103,168	30,492	17,693	48,095	43,143	91,238
1880	46,147	9,833	...	55,980	35,251	...	91,231	25,899	17,391	43,290	34,192	77,482
1881	46,745	9,734	420	56,899	37,095	...	93,994	24,271	15,601	39,872	34,217	74,089
1882	45,075	10,185	690	55,950	31,173	...	87,123	25,598	15,820	41,418	28,544	69,962
1883	45,233	7,523	825	53,581	39,171	...	92,752	25,279	15,097	40,376	36,823	77,199
1884	38,451	9,755	806	49,012	39,960	...	88,972	20,685	12,509	33,194	40,505	73,699
1885	38,817	10,677	700	50,194	37,036	...	87,230	22,865	15,240	38,105	37,516	75,621
1886	41,584	11,036	1,250	53,870	40,886	...	94,756	27,456	14,748	42,204	40,119	82,323
1887	42,750	12,500	770	56,020	36,722	...	92,751	27,047	14,933	41,980	35,022	77,002
1888	43,288	12,955	875	57,118	31,488	...	88,606	23,642	12,327	35,969	30,199	66,168
1889	41,442	14,504	800	56,746	30,649	...	87,395	27,067	15,438	42,505	29,410	71,915
1890	42,753	13,763	725	57,241	26,934½	...	84,175½	26,855	16,308	43,161	26,554	69,717
1891	40,276	14,727	1,245	56,248	30,221½	...	86,469½	24,361	14,930	39,291	29,269	68,560
1892	34,924	13,276	1,630	50,370	30,006½	2	80,378½	23,166	13,509	36,675	30,639	67,314
1893	26,857	14,203	2,400	44,320	25,486½	...	69,806½	19,436	6,970	26,406	23,477	49,883
1894	23,063	15,056	2,850	41,363	31,217	...	72,580	16,955	6,332	23,287	31,065	54,352
1895	21,529	12,263	1,650	36,342	24,084	17	60,443	15,657	6,050	21,707	25,837½	47,544½
1896	21,379	13,077	1,660	37,521	22,066½	44½	59,632	17,869	4,152	22,021	21,764½	43,785½
1897	25,206	12,571	1,300	39,858	18,288	...	59,161	18,739	4,986	23,725	19,026½	42,751½
1898	23,054	13,923	1,540	39,263	23,188½	...	62,466	18,735	4,649	23,384	22,772	46,156
1899	24,063	15,489	1,220	41,961	25,773	...	67,754	18,395	6,522	24,917	25,723½	50,640½
1900	25,912	16,204	1,870	44,392	26,426	...	70,839	18,945	5,928	24,873	26,209½	51,082½
1901	29,333	15,446	1,350	47,950	17,198	...	65,178	21,417	6,870	28,287	17,546½	45,833½
1902	29,278	15,222	1,450	47,506	20,392	...	67,917	22,524	7,011	29,535	17,374	46,909
1903	29,860	14,342	2,250	48,430	23,937	35	72,425	21,157	6,907	28,064	23,425	51,489
1904	32,828	11,993	1,100	47,842	20,537	55	68,452	21,968	8,321	30,289	20,705½	50,994½
1905	32,769	12,894	500	47,976	15,055	...	63,054	23,795	8,778	32,573	15,274	47,847
1906	37,753	12,345	300	52,595	13,000	...	65,617	25,145	12,047	37,192	13,595	50,787
1907	32,945	13,558	1,020*	49,043	14,354	...	63,415	22,990	9,744	32,734	13,385½	46,119½
1908	32,867	11,459	800	47,072	15,264	60	62,407	21,929	8,941	30,870	14,441	45,311
1909	28,825	10,515	2,450*	43,806	16,372	...	60,192	18,853	7,487	26,340	13,446	39,786
1910	22,570	10,688	1,110	36,620	11,670	...	48,302	15,425	5,035	20,460	11,653	32,113

	Imported into the Straits from India (*chests*)					Total Imports from India into Hongkong and the Straits	Persian and Turkey Opium Imported into Hongkong (*chests*)		
	From Calcutta			From Bombay	Total		Persian	Turkey	Chinese
	Patna	Benares	Total						
1870	105	7,613	7,718	...	7,718	88,382	2,405	...	...
1871	485	10,197	10,682	...	10,682	87,284	1,581	71	...
1872	525	9,640	10,165	3	10,168	83,952	576	64	...
1873	155	8,333	8,488	...	8,488	87,663	463	85	...
1874	145	8,540	8,685	...	8,685	88,597	953	6	...
1875	220	9,575	9,795	...	9,795	86,760	1,397	80	...
1876	230	10,999	11,229	...	11,229	94,878	1,654	...	...
1877	271	9,867	10,138	...	10,138	91,823	2,840	19	...
1878	245	10,216	10,461	1	10,462	84,670	4,202	41	...
1879	270	10,903	11,173	...	11,173	102,411	5,643	1,007	...
1880	335	10,402	10,737	...	10,737	88,219	4,662	65	...
1881	1,001	10,893	11,894	...	11,894	85,983	6,121	295	...
1882	1,390	10,482	11,872	...	11,872	81,854	7,239	36	...
1883	1,196	10,911	12,107	...	12,107	89,306	3,693	167	...
1884	999	11,174	12,173	...	12,173	86,872	4,384	134	...
1885	557	10,082	10,639	...	10,639	86,260	4,735	132	...
1886	280	10,190	10,470	...	10,470	92,793	5,696	81	...
1887	305	12,096	12,401	...	12,401	89,403	3,937	94	...
1888	83	13,561	13,644	...	13,644	79,812	4,820	166	...
1889	443	14,945	15,388	...	15,388	87,303	5,680	94	...
1890	645	13,071	13,716	...	13,716	83,433	6,940	29½	...
1891	1,084	15,021	16,105	...	16,105	84,665	5,785	86	...
1892	2,140	10,704	12,844	...	12,844	80,158	6,619	55	...
1893	3,789	10,917	14,706	...	14,706	64,589	4,076	...	...
1894	4,247	10,655	14,902	...	14,902	69,254	5,129	10	...
1895	1,131	10,852	11,983	29	12,012	59,556½	3,695	15	...
1896	525	12,477	13,002	24	13,026	56,811½	3,482	54	...
1897	645	12,081	12,726	...	12,726	55,477½	5,130	8	327
1898	740	12,729	13,469	...	13,469	59,625	4,835	31	34
1899	354	14,140	14,494	...	14,494	65,134½	5,999½	51	39
1900	750	15,469	16,229	...	16,229	67,311½	5,206½	418	40
1901	780	14,405	15,185	...	15,185	61,018½	4,859½	2	...
1902	1,002	13,714	14,716	...	14,716	61,625	3,544	10	...
1903	1,567	12,881	14,448	36	14,484	65,973	5,764	14	...
1904	207	12,029	12,236	54	12,290	63,284½	4,540	34	...
1905	30	12,656	12,686	...	12,686	60,533	2,094½	33	...
1906	65	12,365	12,430	...	12,430	63,217	2,388	887	...
1907	255	13,193	13,448	...	13,448	59,567½	1,999	4	...
1908	50	11,409	11,459	60	11,519	56,830	3,544½	5	...
1909	795	9,681	10,476	...	10,476	50,262	2,416	...	...
1910	564	9,839	10,403	...	10,403	42,516	1,979	...	...

* Represents the total imports of Indian opium into Indo-China (including Cochin-China, Cambodia, Annam, and Tonkin)

No. 13

IMPORTS (less RE-EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA from 1864 to 1910

	NORTHERN PORTS					YANGTZE RIVER PORTS					SHANGHAI				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1864	4,402	237	9	45	4,693	8,778	332	14	75	9,199	9,794	8,781	1,096	38	19,709
1865	8,054	992	396	278	15,615	13,966	1,395	274	84	15,719	1,896	9,042	812	5	11,755
1866	13,577	1,070	561	407		Details not available									
1867					13,185	13,404	538	179	40	14,161	1,369	6,461	2,942	7	10,779
1868	12,397	252	367	169	11,031	14,101	679	70	18	14,868	1,316	7,140	2,740	..	11,196
1869	10,029	401	473	128	13,744	16,498	1,070	130	53	17,751	1,363	7,730	2,554	14	11,641
1870	12,754	194	557	239	12,956	17,474	1,021	108	8	18,611	1,179	8,052	2,464	..	11,695
1871	11,961	849	329	317	11,074	18,557	833	133	38	19,561	1,840	8,072	2,436	..	12,348
1872	10,635	205	234	..	10,479	21,225	975	529	6	22,735	1,593	7,532	3,658	..	12,783
1873	9,986	245	211	37	10,812	22,087	1,556	580	26	24,199	1,218	7,726	2,444	12	11,397
1874	10,501	103	171	37	7,737	22,845	1,791	633	52	24,836	1,280	6,982	2,470	17	10,699
1875	7,407	204	96	30	8,137	22,489	822	372	1	23,684	1,479	7,360	3,047	..	11,884
1876	7,865	181	89	2	7,276	22,899	899	607	75	24,280	1,512	7,178	4,024	15	14,734
1877	6,639	211	188	88	8,657	20,862	1,367	1,107	1,050	24,386	1,375	8,291	4,980	139	14,785
1878	7,820	266	161	410	11,170	22,590	1,956	1,661	1,145	27,352	1,365	9,910	5,677	150	17,102
1879	9,326	522	459	862	6,807	20,770	1,397	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1880	5,755	83	367	922	5,626	23,758	1,893	2,494	370	28,515	1,442	6,961	5,415	133	13,951
1881	4,739	244	303	840	4,101	22,911	1,455	1,568	697	25,951	1,909	7,786	5,030	314	14,036
1882	3,581	162	227	134	3,724	24,187	1,566	1,694	650	28,097	1,297	6,749	4,919	544	13,509
1883	3,239	168	225	42	3,808	25,128	1,840	1,084	29	27,532	1,388	6,887	3,358	91	11,719
1884	3,006	114	180	8	2,622	23,096	943	1,258	11	25,308	1,388	5,616	4,242	33	11,278
1885	2,343	123	155	1	3,059	21,354	998	1,628	118	24,593	2,125	7,424	3,421	259	13,229
1886	2,737	127	130	65	2,644	19,293	204	116	28	19,701	4,317	7,842	4,735	205	17,099
1887	2,354	109	166	15	1,986	17,068	357	130	6	17,591	3,932	9,238	5,053	48	18,271
1888	1,681	147	158	..	1,906	14,989	447	107	10	15,553	3,045	7,919	5,522	59	16,545
1889	1,599	132	171	4	2,024	15,505	446	129	..	16,080	3,200	8,522	5,682	16	17,420
1890	1,658	174	191	1	2,084	15,570	449	120	10	16,167	4,332	7,806	6,510	35	17,683
1891	1,711	147	208	18	2,085	15,432	422	91	73	16,018	3,514	6,425	5,815	149	15,903
1892	1,749	144	172	20	2,116	15,209	486	56	9	15,760	4,392	7,010	4,710	17	16,129
1893	1,769	171	166	10	1,945	16,096	424	19	..	16,539	5,225	7,128	3,802	3	16,198
1894	1,663	128	149	5	1,735	14,633	394	16	3	15,046	6,011	5,494	8,511	9	14,025
1895	1,464	117	142	12	1,543	13,263	434	..	7	13,704	4,309	6,464	3,581	20	14,375
1896	1,206	145	185	9	1,919	10,807	494	6	1	11,308	3,272	6,799	3,983	17	14,071
1897	980	667	310	12	2,268	10,356	504	61	3	10,924	2,844	5,832	4,785	17	13,478
1898	1,035	791	429	13	4,014	13,572	399	709	2	14,682	4,367	6,512	5,028	16	15,923
1899	3,219	409	360	26	1,650	11,835	424	108	1	12,368	3,290	5,346	4,536	..	13,172
1900	1,142	200	307	..	1,398	11,049	473	147	..	11,637	3,232	6,981	4,645	..	13,858
1901	923	194	361	..	1,076	8,575	643	169	43	9,430	2,513	7,253	3,076	107	14,949
1902	543	129	400	4	869	10,265	731	133	30	11,642	4,122	6,633	5,654	73	17,482
1903	362	110	294	3	766	11,144	621	79	..	11,844	3,117	7,069	4,969	48	15,203
1904	267	161	318	..	980	7,874	311	58	..	8,243	2,059	7,606	5,129	17	14,811
1905	193	356	381	..	1,221	7,222	1,074	27	..	8,323	1,624	8,741	5,558	13	15,936
1906	234	432	568	..	806	9,440	902	9	..	10,351	2,017	8,401	5,298	6	15,722
1907	111	365	328	2	543	7,554	473	5	..	8,307	2,080	7,377	4,462	8	13,727
1908	100	232	231	..	1,159	6,525	280	..	..	6,805	2,396	7,593	4,879	..	14,878
1909	229	351	579	..	853	5,110	253	..	..	5,363	2,065	6,958	3,965	..	12,988
1910	59	191	169	..											

	SOUTHERN PORTS					GRAND TOTAL				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1864	7,024	7,062	3,944	452	18,482	29,998	16,412	5,063	610	52,083
1865	4,155	6,243	7,231	510	18,139	27,483	17,823	9,601	1,221	56,133
1866	5,904	7,534	7,529	887	21,850	25,343	19,041	9,170	383	54,439
1867		Details not available				34,006	14,809	11,488	645	60,948
1868	4,064	5,064	5,491	971	15,790	33,234	22,315	9,179	1,147	63,875
1869	4,010	5,467	5,400	1,571	16,448	29,456	13,687	8,088	1,717	53,543
1870	3,716	5,430	5,527	1,232	15,890	34,331	14,424	8,242	1,588	59,036
1871	3,782	5,363	5,165	1,019	17,829	36,396	15,256	8,066	1,344	61,091
1872	7,216	6,396	4,061	990	18,663	33,248	15,506	6,864	1,028	61,646
1873	6,480	6,205	4,944	674	20,253	41,254	14,957	9,342	717	66,270
1874	8,111	7,673	4,551	725	21,060	41,867	17,055	7,746	800	67,468
1875	9,669	7,546	4,768	3,219	23,186	40,692	16,473	7,972	1,227	66,455
1876	10,877	7,326	4,851	1,283	24,337	42,706	15,689	8,359	1,286	68,042
1877	9,908	6,880	5,863	2,111	24,762	40,965	15,168	10,532	2,289	69,052
1878	8,583	9,431	6,957	2,743	23,714	36,640	18,355	12,155	4,342	71,492
1879	6,228	9,195	8,569	3,308	27,303	39,509	21,586	16,366	5,466	82,922
1880	5,759	9,391	9,344	3,385	27,359	38,536	17,222	17,459	6,028	73,288
1881	4,052	7,196	9,423	5,242	25,913	33,991	16,294	17,635	6,085	74,006
1882	4,192	5,947	7,852	5,155	23,246	31,284	14,450	18,872	5,297	69,903
1883	5,359	4,713	7,470	4,796	22,333	34,632	13,196	14,308	6,032	68,168
1884	6,719	7,074	8,203	4,260	26,281	36,241	15,415	12,775	4,388	68,819
1885	6,660	6,847	8,154	4,394	26,055	33,482	13,529	13,809	4,489	65,259
1886	8,408	6,374	7,330	4,808	26,920	35,124	14,923	12,509	5,245	67,801
1887	8,849	11,308	9,214	4,567	34,433	34,313	20,618	14,233	4,813	73,977
1888	10,446	10,042	10,885	4,392	44,764	32,127	23,814	16,226	4,460	82,627
1889	8,760	14,176	12,038	3,086	42,049	28,402	24,674	17,318	5,152	76,046
1890	8,535	16,293	11,282	4,982	41,092	28,898	25,435	17,284	4,999	76,616
1891	6,730	14,882	12,064	5,849	43,515	29,348	29,294	18,901	5,923	77,454
1892	8,087	11,586	9,274	2,545	36,792	28,782	18,377	15,352	7,787	70,798
1893	7,325	12,627	7,189	6,975	34,116	28,694	20,295	12,121	7,011	68,124
1894	6,715	11,988	6,248	4,459	28,410	29,689	19,768	9,209	4,467	63,133
1895	5,552	8,657	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,315
1896	4,262	9,683	2,899	2,599	19,344	23,039	16,746	6,564	2,635	48,984
1897	4,655	10,681	3,875	2,826	22,020	19,647	18,641	8,174	2,856	49,318
1898	4,699	11,385	5,128	1,819	23,080	18,934	18,512	10,452	2,851	49,750
1899	7,281	11,416	5,506	938	25,141	28,439	18,736	11,003	982	59,160
1900	6,681	9,894	6,023	489	22,087	22,948	18,864	9,974	491	49,277
1901	6,616	10,902	4,631	436	22,585	21,800	17,458	9,784	436	49,478
1902	6,127	12,253	4,803	2,112	25,295	17,258	20,278	10,448	2,266	50,750
1903	7,386	12,642	4,589	3,803	28,414	21,629	22,112	10,770	3,914	58,425
1904	7,570	12,076	4,246	3,045	26,937	22,098	19,947	9,612	3,098	54,759
1905	5,908	14,129	5,226	1,674	27,436	16,034	22,901	11,294	1,601	51,970
1906	5,297	15,226	7,322	759	28,604	14,374	25,473	13,475	772	54,094
1907	5,826	14,461	5,933	1,479	27,699	17,394	24,129	11,568	1,487	54,578
1908	6,527	13,716	6,137	1,286	25,766	15,691	20,603	10,815	1,294	48,403
1909	5,010	13,851	6,067	1,130	26,058	14 160	22,080	11,525	1,130	48,895
1910	3,408	9,369	4,245	620	17,637	10,657	15,851	8,318	620	35,441

NOTE.—(1) All opium imported into China reaches it through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium.

(2) The figures under the head "Sorts" denote Persian and Turkish opium, chiefly Persian, and boiled opium.

No. 14

IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA from 1896 to 1910

TREATY PORTS	Estimated population (a)	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910
Newchwang	52,000	32	28	92	986	149	16	18	15	6	25	99	9	2	17	..
Tientsin	800,000	1,155	928	912	1,344	451	443	446	308	247	225	272	150	153	152	43
Chefoo	95,000	356	319	497	1,415	934	918	611	548	493	445	603	360	232	752	138
Soochow	500,000	..	644	767	266	116	20	1	..	..	..	..	..	..	..	..
Changsha	230,000	..	..	..	..	..	..	..	..	110	240	247	276	139	196	154
Kiaochow	(b)	..	..	..	3	..	1	..	..	..	..	10	11	17	37	23
TOTAL NORTHERN PORTS	1,677,000	1,543	1,919	2,268	4,014	1,650	1,398	1,076	869	766	930	1,231	806	543	1,159	353
Chungking	598,000	..	..	..	..	..	..	..	..	..	..	1	1	..	..	8
Kiukiang	36,000	2,643	2,484	2,238	2,582	2,223	2,117	1,785	2,240	2,418	1,715	1,459	1,874	1,494	1,438	1,216
Chinkiang	184,000	3,424	2,960	2,953	4,340	3,960	3,857	2,997	3,508	3,462	2,851	2,498	3,302	2,894	2,609	2,039
Yochow	20,000	..	..	..	..	97	149	236	196	78	..	..	2	..	..	4
Shasi	86,000	..	..	..	..	..	..	24	65	67	56	55	73	43	39	17
Hankow	826,000	531	519	465	412	329	276	195	202	253	263	306	238	196	135	86
Wuhu	129,000	2,105	1,558	1,701	3,192	2,453	1,980	1,325	2,255	2,360	1,626	1,633	2,428	2,042	1,657	1,451
Ichang	70,000	..	..	..	..	..	..	..	..	..	1	2	..	..	..	..
Ningpo	400,000	5,001	3,787	3,567	3,380	2,559	2,357	2,025	2,207	2,209	1,814	1,419	1,458	1,323	936	505
Nanking	267,000	..	..	..	176	747	901	843	971	997	945	950	970	275	..	20
SOUTH YANGTZE PORTS	2,616,000	13,704	11,308	10,924	14,082	12,368	11,647	9,430	11,649	11,844	8,743	8,323	10,351	8,367	6,805	5,343
Shanghai	651,000	14,393	14,071	13,478	15,923	13,172	13,858	14,949	17,499	15,203	14,811	15,936	15,722	13,727	14,878	12,109
TOTAL YANGTZE PORTS AND SHANGHAI	3,267,000	28,097	25,379	24,402	30,005	25,540	25,495	24,379	29,142	27,047	23,554	24,259	26,073	22,094	21,678	17,451
TOTAL OF NORTHERN AND YANGTZE PORTS	4,944,000	29,640	27,298	26,670	34,019	27,190	26,893	25,455	30,011	27,813	24,484	25,490	26,879	22,637	22,837	17,804
Wenchow	100,000	103	108	128	159	74	80	183	175	117	128	153	108	82	82	91
Foochow	624,000	3,570	3,571	3,563	3,844	2,920	2,702	3,417	4,419	3,851	3,301	3,362	3,194	2,869	2,558	1,799
Amoy	114,000	3,818	4,306	3,790	2,985	2,458	2,556	3,485	3,949	3,422	3,299	3,645	3,870	3,257	3,807	3,376
Swatow	96,000	3,742	4,228	5,951	5,590	5,247	4,838	4,921	5,992	4,865	4,129	4,381	4,304	4,233	4,287	2,656
Canton	900,000	5,330	5,558	5,879	6,911	6,015	8,014	8,499	9,462	9,453	10,209	11,145	10,404	10,059	7,559	5,065
Kowloon	(b)	415	471	386	515	458	586	908	727	629	917	1,017	1,040	953	765	496
Kiungchow	42,000	365	545	640	790	532	382	422	189	450	1,075	1,033	1,133	846	882	115
Lappa	(b)	1,864	2,121	2,529	2,239	1,592	1,410	1,496	1,989	1,276	1,789	1,650	1,406	1,282	1,019	1,526
Pakhoi	20,000	137	134	122	141	94	213	132	123	133	126	193	269	279	255	122
Hangchow	350,000	..	978	992	1,957	1,797	1,852	1,870	2,227	2,487	2,099	1,603	1,674	1,199	1,034	364
Samshui	6,000	..	..	..	1	..	2	52	192	245	298	379	289	383	2,519	912
Wuchow	59,000	..	..	..	..	..	..	..	..	9	22	33	23	29	48	173
Kongmoon	62,000	..	..	..	..	..	..	..	..	..	..	..	..	295	1,243	942
TOTAL OF SOUTHERN PORTS	2,373,000	19,344	22,020	23,080	25,141	22,087	22,585	25,295	28,414	26,937	27,436	28,604	27,714	25,766	26,053	17,637
GRAND TOTAL	(c) 7,317,000	48,984	49,318	49,750	59,160	49,277	49,478	50,750	58,425	54,750	51,928	54,094	54,593	48,403	48,895	35,441

(a) Compiled from the China Imperial Maritime Customs Returns of Trade and Trade Reports for the year 1910
(b) No information
(c) The total population is estimated at 7,708,500 or 391,500 more, namely, 37,000 at Nanning, 143,000 at Antung, 25,000 at Lungchow, 10,000 at Tengyueh, 15,000 at Szemao, 20,000 at Mengtsz, 8,000 at Santuao, 5,000 at Chinwangtao, 8,000 at Tatungkow, and 32,000 at Tsingtau, 30,000 at Harbin and 61,500 in other ports

No. 15

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1896 to 1910

PORTS AND DESCRIPTIONS	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910
NORTHERN PORTS—															
Newchwang—															
Malwa	14	11	72	946	135	4	..	1	..	8	29	2	..	10	..
Patna	17	17	20	37	14	12	18	14	1	16	68	7	2	7	..
Benares	..	..	..	1	..	..	..	..	5	1	7	..	..	..	..
Sorts	1	..	..	2	..	..	..	..	..	..	..	..	..	..	..
Tientsin—															
Malwa	1,031	810	777	1,196	386	390	349	226	174	127	153	77	83	93	19
Patna	112	106	122	124	64	52	97	79	73	97	114	71	70	59	24
Benares	4	..	..	..	..	1	..	..	..	1	5	..	..	..	..
Sorts	8	12	13	24	1	..	..	3	..	..	..	2	..	..	..
Chefoo—															
Malwa	161	104	185	1,075	621	538	194	135	85	53	46	31	17	120	30
Patna	16	17	26	23	18	20	13	17	10	13	12	6	5	66	..
Benares	179	198	236	317	295	360	400	394	308	374	545	263	210	571	103
Sorts	..	..	..	..	..	..	4	..	..	..	..	..	..	..	..
Soochow—															
Malwa	..	5	1	..	..	..	..	..	..	..	..	..	..	..	..
Patna	..	522	623	224	104	20	1	..	..	..	..	..	..	..	..
Benares	..	112	143	42	12	..	..	..	..	..	..	..	..	..	..
Changsha—															
Malwa	..	..	..	..	..	..	..	..	8	5	2	1	..	2	5
Patna	..	..	..	..	..	..	..	..	92	230	234	270	133	194	142
Benares	..	..	..	..	..	..	..	..	5	5	11	5	1	..	..
Kiaochow—															
Malwa	..	..	..	2	..	1	..	..	..	..	1	..	..	4	5
Patna	..	..	..	4	..	..	..	..	..	..	9	11	17	25	18
Benares	..	..	..	..	..	..	..	..	..	..	..	..	..	8	..
YANGTZE PORTS—															
Chungking—															
Patna	..	..	..	..	..	..	..	..	..	..	1	1	..	..	5
Kiukiang—															
Malwa	2,630	2,404	2,214	2,565	2,216	2,106	1,722	2,241	2,395	1,686	1,435	1,832	1,470	1,362	1,157
Patna	12	19	22	16	8	21	47	23	23	29	24	37	26	76	59
Benares	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Sorts	1	..	..	2	..	..	6	..	..	..	..	..	..	..	..
Chinkiang—															
Malwa	3,371	2,906	2,832	4,276	3,925	3,823	2,962	3,471	3,431	2,318	2,452	3,264	2,853	2,592	2,015
Patna	53	56	52	44	34	34	34	37	32	37	46	39	41	18	24
Benares	..	4	19	20	1	..	..	..	..	3	..	..	..	..	..
Sorts	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..
Kiukiang—															
Malwa	..	..	..	..	14	14	26	24	7	..	..	..	..	..	..
Patna	..	..	..	..	31	128	200	172	71	..	..	2	..	..	4
Benares	..	..	..	..	2	7	1	..	..	..	..	..	..	..	1
Shasi—															
Malwa	..	..	..	..	..	..	10	31	26	21	17	27	11	8	2
Patna	..	..	..	..	..	..	14	34	41	37	38	51	32	62	30
Hankow—															
Malwa	271	233	180	173	165	148	104	113	133	113	88	95	67	28	30
Patna	259	284	284	225	155	122	89	94	129	149	213	154	129	109	56
Benares	..	1	1	14	8	1	2	..	..	1	5	2	..	..	..
Sorts	1	1	..	..	2	..	..	..	..	..	..	..	..	..	..
Wuhu—															
Malwa	2,103	1,551	1,697	3,188	2,452	1,978	1,323	2,254	2,360	1,625	1,621	2,412	2,028	1,649	1,445
Patna	2	7	4	4	1	2	2	1	..	1	12	16	16	8	6
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ichang—															
Patna	..	..	..	..	..	..	..	..	..	1	2	..	..	..	..
Ningpo—															
Malwa	4,888	3,659	3,381	3,228	2,445	2,244	1,882	2,107	2,185	1,727	1,350	1,335	1,274	889	449
Patna	108	123	142	95	91	89	85	85	20	41	47	66	44	47	56
Benares	..	..	41	56	23	24	22	35	24	45	22	7	5	..	..
Sorts	5	..	3	8	..	..	36	36	..	..	..	..	..	..	..
Nanking—															
Malwa	..	..	..	142	619	706	538	554	627	389	259	430	183	..	7
Patna	..	..	..	15	54	80	163	319	315	516	691	540	192	..	13
Benares	..	..	..	19	74	115	244	98	55	10	..	..	..	..	..
Shanghai—															
Malwa	4,208	3,272	2,844	4,367	3,290	3,232	2,513	3,122	3,117	2,059	1,624	2,917	2,080	2,396	2,085
Patna	5,484	6,799	5,832	6,512	5,346	5,981	2,253	8,639	7,963	7,696	8,741	8,401	7,177	7,598	6,058
Benares	3,581	2,963	4,785	5,028	4,536	4,645	5,076	5,654	4,969	5,129	5,558	5,293	4,462	4,879	3,965
Sorts	20	17	17	16	..	..	107	78	48	17	13	6	8	..	..

No. 15—*continued*

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1896 to 1910—continued

PORTS AND DESCRIPTIONS	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910
SOUTHERN PORTS—															
Wenchow—															
Malwa	5	..	1	8	3	2	22	12	1	1	..	..	..	..	..
Patna	98	108	126	148	71	28	140	160	114	119	152	108	82	82	91
Benares	..	..	1	3	..	..	..	..	2	8	1	..	..	..	..
Sorts	..	..	..	..	..	..	21	3	..	..	..	..	..	..	..
Foochow—															
Malwa	1,653	1,264	1,179	1,624	1,324	1,217	1,067	1,518	1,442	1,081	1,025	1,052	1,085	909	846
Patna	1,301	1,492	1,367	1,206	850	803	885	856	686	858	1,222	829	559	522	317
Benares	127	203	425	458	358	324	345	421	352	441	617	425	316	272	120
Sorts	489	612	592	556	388	358	1,120	1,622	1,371	921	498	878	909	655	466
Amoy—															
Malwa	75	63	60	81	81	94	73	41	45	45	24	18	24	17	93
Patna	239	39	5	59	12	97	46	90	22	..	..	273	85	241	98
Benares	1,538	2,223	2,660	2,506	2,279	2,300	2,590	2,338	2,039	2,558	3,425	3,039	2,790	3,285	3,036
Sorts	1,966	1,981	1,065	339	86	65	776	1,450	1,325	696	190	540	358	264	149
Swatow—															
Malwa	1,474	1,360	1,583	2,389	2,455	2,198	2,010	2,478	2,352	1,672	1,518	1,832	2,093	2,009	1,307
Patna	1,757	2,012	2,399	2,230	1,901	1,575	2,038	2,094	1,571	1,569	1,806	1,630	1,328	1,508	1,010
Benares	402	656	935	948	880	758	712	689	647	855	1,036	829	805	770	336
Sorts	109	204	434	32	11	7	161	681	295	33	21	13	7	..	3
Canton—															
Malwa	823	775	730	926	769	851	739	782	926	755	892	897	815	497	391
Patna	3,836	4,037	4,157	4,617	4,804	5,056	6,644	7,488	7,325	7,842	8,486	8,123	7,498	5,904	4,175
Benares	658	736	989	1,366	1,341	1,102	1,108	1,132	1,157	1,590	1,795	1,336	1,735	1,147	497
Sorts	8	10	3	2	2	5	8	80	45	22	32	48	11	11	2
Kongmoon—															
Malwa	216	249	206	339	289	432	389	384	373	358	423	482	486	445	284
Patna	192	213	171	167	162	244	513	341	254	557	549	536	428	287	179
Benares	2	1	4	9	7	10	2	..	..	1	45	22	39	33	33
Sorts	5	8	5	..	..	..	4	3	2	1	..	..	..	..	..
Kiungchow—															
Malwa	7	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	358	534	598	688	447	333	401	187	445	953	918	1,053	742	804	115
Benares	..	10	42	102	85	49	27	2	5	122	125	80	104	78	..
Lappa—															
Malwa	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	1,883	2,110	2,510	2,219	1,587	1,409	1,397	1,088	1,276	1,782	1,646	1,405	1,246	959	1,463
Benares	..	..	..	11	2	..	..	..	..	..	..	1	35	60	73
Sorts	22	11	19	9	3	1	9	1	..	1	4	..	1	..	..
Pakhoi—															
Patna	64	94	18	39	24	27	115	117	104	111	82	217	140	187	89
Benares	73	40	104	102	70	86	17	6	29	65	103	52	139	68	33
Sorts	..	..	..	..	..	..	..	..	..	..	8	..	..	..	..
Hangchow—															
Malwa	..	926	940	1,914	1,769	1,822	1,827	2,185	2,431	1,996	1,473	1,584	1,124	974	359
Patna	..	42	34	42	36	28	30	30	26	42	41	31	23	18	5
Benares	..	10	18	1	1	2	..	..	23	61	59	108	52	42	..
Sorts	..	..	..	..	..	..	13	12	7	..	..	..	..	..	..
Samshui—															
Malwa	..	..	..	..	..	..	..	1	..	..	2	..	..	159	122
Patna	..	..	..	1	..	2	44	189	245	273	309	249	261	2,063	737
Benares	..	..	..	..	..	..	8	1	..	25	77	40	122	297	69
Sorts	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..
Wuchow—															
Malwa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Patna	..	..	..	..	..	..	..	..	8	22	24	22	29	45	109
Benares	..	..	..	..	..	..	..	..	1	..	6	1	..	3	8
Kongmoon—															
Patna	..	..	..	..	..	..	..	..	..	..	..	..	295	1,231	931
Benares	..	..	..	..	..	..	..	..	..	..	..	..	..	12	11

No. 16

IMPORTS of OPIUM (in piculs) into FORMOSA in each year from 1896 to 1910

Description	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910
. . . . .	..	..	..	..	..	..	200	200	..	..	..	222	1,004	1,062	802
Benares	66	342	628	10	470	509	600	602	1,240	880	1,700	1,369			
Sorts	1,047	2,008	2,340	3,689	3,280	2,226	1,495	690	1,577	1,167	1,596	1,089	1,561	1,580	1,991
TOTAL .	1,113	2,350	2,968	3,699	3,750	2,735	2,295	1,492	2,817	2,047	3,296	2,680	2,565	2,642	2,793

No. 17

NUMBER of CHESTS of INDIAN OPIUM imported into SIAM from 1896 to 1910

1896	1,327
1897	720
1898	1,528
1899	1,304
1900	1,567
1901	1,472
1902	1,781
1903	1,875
1904	2,389
1905	1,506
1906	641
1907	1,385
1908	1,383
1909	1,550
1910	1,246

Note.—There is much smuggling, and a somewhat smaller quantity than is actually imported is entered in this statement. All the opium imported into Siam is believed to be Benares opium, brought chiefly from Singapore

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No. 18

IMPORTS of OPIUM into the STRAITS SETTLEMENTS, and EXPORTS therefrom in each year from 1896 to 1910
[In chests]

		1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910
	IMPORTS— FROM—															
Patna	Calcutta	525	645	740	354	750	780	1,002	1,567	207	30	65	255	50	795	564
	Hongkong	..	..	1	..	..	160	175	34	..	..	..	..	..	..	1
	China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
	Rangoon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Benares	Calcutta	12,477	12,081	12,729	14,140	15,469	14,405	13,714	12,881	12,029	12,656	12,365	13,193	11,409	9,681	9,889
	Hongkong and China	59	..	1	..	10	37	49	2	10	22	84	..	10	..	135
	Labuan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rangoon	..	..	525	..	..	..	..	..	..	..	..	..	..	..	..
	Netherlands India	..	..	..	..	..	..	..	..	..	..	35	1	4	..	..
	Other places	26	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malwa	Hongkong and China	..	..	..	..	..	..	..	..	15	..	..	..	..	..	..
	Bombay	..	..	..	..	..	..	..	36	54	..	..	..	60	..	..
	Netherlands India	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..
TOTAL INDIAN	....	13,087	12,726	13,996	14,494	16,229	15,382	14,940	14,521	12,315	12,708	12,549	13,449	11,533	10,476	10 541
Persian	....	173	64	221	541	1,145	1,240	923	2,314	530	248	76	234	51	80	767
Turkish	....	87	1	17	25	20	9	25	8	15	9	4	11	7	13	11
Chinese	....	..	28	4	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL IMPORTS	13,347	12,819	14,238	15,060	17,394	16,631	15,888	16,843	12,860	12,965	12,629	13,694	11,591	10,569	11,319
	Total imports of Indian opium from—															
	Calcutta	*13,002*	*12,726*	*13,469*	*14,494*	*16,219*	*15,185*	*14,716*	*14,448*	*12,236*	*12,686*	*12,430*	*13,448*	*11,459*	*10,476*	*10,403*
	Hongkong	*59*	..	*2*	..	*31*	*197*	*224*	*36*	*25*	*22*	*84*	..	*10*	..	*1*
	EXPORTS— TO—															
Patna	Hongkong and China	288	201	841	360	758	296	536	939	219	30	65	45	..	49	180
	Netherlands India	45	1	30	6	..	11	20	97	..	..	..	..	..	6	..
	Philippines	..	22	..	..	..	..	..	..	..	..	..	..	..	..	..
	Sarawak	42	..	..	..	..	12	..	..	..	..	..	..	..	..	..
	Siam	8	..	..	..	..	..	..	2	..	..	..	..	..	..	..
	Labuan	..	..	..	..	..	..	..	..	..	..	..	..	..	9	..
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Federated Malay States	..	..	..	..	..	..	..	..	..	..	..	..	..	2	5
	Other places	19	..	..	..	..	5	10	37	..	..	..	..	..	32	..
Benares	Hongkong and Chinese ports	1,180	2,875	3,233	3,350	2,928	3,527	2,764	2,097	1,478	1,821	1,590	750	1,936	2,397	2,520
	Netherlands India	2,480	2,045	1,828	2,195	1,909	1,915	2,929	2,128	2,022	2,203	2,492	2,084	1,440	1,213	1,023
	Sumatra	660	222	258	204	273	587	439	359	55	..	..	..	..	..	..
	Siam	1,754	1,472	1,851	1,649	2,026	1,707	1,845	1,962	2,141	940	753	1,733	1,616	1,813	1,232
	Labuan	41	26	30	28	36	22	16	30	26	27	65	66	57	39	48
	Sarawak	77	98	103	111	110	137	157	148	160	135	195	170	120	101	191
	Philippines	58	41	29	41	76	96	30	35	28	20	43	11	..	..	..
	French Indo-China Colony	..	..	..	..	..	..	..	..	..	..	..	..	..	150	..
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mauritius	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..
	Manila	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Federated Malay States	..	..	..	..	..	..	..	..	..	1,102	1,406	1,300	1,180	1,224	267
	Selangore	168	261	428	442	212	178	151	175	77	..	..	..	..	..	..
	Natunas Islands and other places	30	222	118	137	134	362	85	76	67	67	69	99	98	65	118
Malwa	Hongkong and China	..	..	..	..	..	..	..	36	..	..	..	..	5	..	..
	Netherlands India	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..
TOTAL INDIAN	....	6,776	7,486	8,750	8,433	8,462	8,850	8,066	8,104	6,270	6,355	6,678	6,258	6,452	7,106	5,579
Persian	....	51	32	78	96	199	304	339	741	296	215	88	145	120	93	220
Turkish	....	35	4	2	14	19	11	11	13	15	9	4	11	7	13	11
Chinese	....	15	32	10	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL EXPORTS	6,877	7,554	8,840	8,543	8,680	9,165	8,407	8,858	6,581	6,579	6,770	6,414	6,579	7,212	5,810
	Total exports of Indian opium to— Hongkong and Chinese ports	*1,468*	*3,076*	*4,074*	*3,710*	*3,636*	*3,823*	*3,300*	*3,036*	*1,695*	*1,861*	*1,655*	*795*	*1,941*	*2,442*	*2,700*

SALT

[TABLES 1 TO 21, PAGES 64 TO 81]

Compiled from figures specially supplied by the Governments of Bengal, Eastern Bengal and Assam, Bombay, Madras, Burma, the Commissioner of Northern India Salt Revenue and (for Gwalior) by the Agent to the Governor General in Central India and published in their respective reports on the administration of the Salt Revenue

Production

The total quantity of salt produced in India in 1910 was over 40 millions of maunds (1,485,628 tons). This quantity was supplemented by about 13 millions of maunds (483,406 tons) of imported salt, the total quantity produced and imported amounting to nearly 54 millions of maunds (1,969,034 tons). Up to 1909, from two-thirds to three-fourths of the quantity annually consumed was produced in India; but in 1910 the quantity produced (40,441,773 maunds) was almost equal to the quantity consumed (40,565,988 maunds). Importation is practically limited to salt landed in Bengal and Burma from England, Germany, other countries in Europe, Aden, Muscat, Jeddah, and some Egyptian ports on the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity (maunds) produced in each of the last three years, are:

	1908	1909	1910
Burma: on the coast from sea-water and in Upper Burma from brine wells	834,108	706,171	617,730
Bengal: educed in the process of refining saltpetre	1,311	913	607
Northern India:			
Sambhar lake	5,234,333	6,168,734	9,121,190
Punjab mines and Kohat	2,989,590	3,889,003	3,728,496
Rajputana sources other than Sambhar	856,767	866,076	974,878
Mandi, Sultanpur, Gwalior, Kashmir, and the saltpetre refineries	225,929	204,416	194,363
	9,306,618	11,128,251	14,637,264
Sind: Moach (near Karachi), Saran, and Dilyar deposits	444,007	471,525	467,282
Bombay: on the coast and in the Runn of Kutch	12,385,759	11,607,069	12,689,693
Madras: on the east coast	11,844,846	8,427,467	12,647,534
TOTAL	34,816,649	32,341,362	40,441,773

For some years previous to 1901, and again in 1902 and 1904, the quantity of salt manufactured by Government was less than the quantity produced by private manufacturers. In 1901 and 1903 the quantity manufactured by Government exceeded the quantity manufactured privately. In 1905 the quantities were almost equal. In 1906 and 1907 the quantity of private salt exceeded the quantity manufactured by Government by over one million maunds and in 1908 by nearly two million maunds. In 1909 the quantity of Government salt exceeded the quantity of private salt by 846,486 maunds and in 1910 by 3,785,703 maunds.

Sea salt on the coast of Burma is produced by artificial heat; on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana and Central India the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Punjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi. More than half of the whole production is represented by sea salt evaporated on the coasts of Bombay and Madras.

Consumption and Revenue

The figures below indicate the progress in consumption in the last twenty-three years:

	Average annual quantity	Average annual duty
	Maunds	₹
1888-89 to 1892-93	33,431,896	8,92,69,704
1893-94 to 1897-98	34,210,675	8,25,80,982
1898-99 to 1902-03	35,678,602	8,67,59,679
1903-04 to 1907-08	39,597,341	6,15,89,957
1908-09	43,017,024	4,32,64,162
1909-10	43,238,237	4,34,85,142
1910-11	40,565,988	4,08,17,010

Administration

The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration will be found in the 13th issue of the volume of Financial and Commercial Statistics.

Burma

Lower Burma.—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In seven of these

SALT—*continued*

a system of direct taxation is in force. In the other three, instead of ascertaining the quantity of salt actually produced, the productive capacity of the vessels employed is estimated, and a charge made on each which is supposed to be about equivalent to the duty on imported salt from time to time. The present rate of import duty is one rupee per maund.

In January 1902 the system of direct taxation on output was introduced into the Hanthawaddy and Bassein Districts, the rate of duty being fixed at eight annas a maund. The system was extended to the Myaungmya District in 1903, to the Mergui and Tavoy Districts in 1904, from the 1st January 1905 to the Amherst District, and from the 1st January 1906 to the Kyaukpyu District.

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, *viz.*, R1 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

Bengal (including Eastern Bengal and Assam)

From the creation of the salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue for the most part separate from, and independent of, the agency controlling the manufacture and sale of salt.

In Orissa the administration of the Salt Department was made over from the Commissioner of Salt Revenue, Madras, to the Commissioner of Excise under the Government of Bengal from October 1897. Advantage was taken of the transfer to create a combined preventive establishment for the whole of Bengal littoral, and the Indian Salt Act, XII of 1882, was extended from the 9th April 1898 to the districts of the 24-Parganas, Midnapur, Khulna, Backerganj, and Chittagong, Bengal Act VII of 1864 also remaining in force in them. In March 1901 the Act was extended to the districts of Howrah and Noakhali. A proposal for the reorganisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February 1905, preventive operations were started in Chittagong in October 1900 and in Noakhali in October 1905 tentatively for three years. They were also inaugurated on an independent footing in Howrah, where they had been carried on tentatively since January 1902, by a small party under the Inspector of the Tamluk (Terapakia) Circle in the district of Midnapur. There is no preventive establishment for the district of Backerganj. No salt is produced or manufactured in Eastern Bengal and Assam. Salt educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs is subject to a duty of R1 a maund since the 20th March 1907. The salt preventive establishments in Chittagong and Noakhali were under the control of the Commissioner of Excise and Salt, Bengal, till the 31st March 1910, when they were made over to the Government of Eestern Bengal and Assam.

The following are the descriptions of salt now commonly imported :

Manufactured by solar evaporation : from Bombay, Madras, Ceylon, Jeddah, Muscat, Egyptian Red Sea ports, Aden, and Spain ;—

Manufactured by boiling : from Liverpool and Hamburg ;

Rock salt : from Muscat.

The rate of duty per maund on salt in Bengal has decreased from R3-4 in 1877 to R1 in 1907.

Northern India

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the local Governments and Administrations within whose jurisdictions the customs organisation worked, but now immediately under the Government of India.

The salt works at Sultanpur in the Delhi Division are worked under the supervision of the Northern India Salt Revenue Department, which has also the charge of the mines in the Salt Range in the Punjab, and of a force designated the Internal Branch maintained in Oudh, the Province of Agra, the Punjab, Rajputana, and Bihar, for the supervision of the saltpetre trade, the levy of duty on salt educed from saltpetre, and the control of the manufacture of other saline substances, such as sulphate of soda and carbonate of soda.

The general rates of duty on Rajputana salt have varied between R3 in 1877 and R1 in 1907.

Salt excavated in the Sind Saugor Doab and the Kalabagh mines is subject to a duty of R1 per maund since the 20th March 1907, as also salt from the Kohat mines.

Salt educed in the process of manufacturing saltpetre has always been subject to the ordinary duty.

Sind

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed:

SALT—*concluded*

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the districts of Thar and Parkar and Hyderabad.

Bombay

Salt is produced in Bombay for local consumption and for export by land to Central India, Rajputana, the Central Provinces, the United Provinces, and the Nizám's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements exports, both by land and sea, pay full excise duty in Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund only to cover cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Gujarat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Gujarat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and manufacture was concentrated at two places—Kharaghora on the borders of the Runn, and Dharásna on the sea coast of the Surat District. At Kharaghora salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharásna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghora to certain Native States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Bombay Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at 7 annas a maund were established at all important fishing centres along the coast; there were 31 yards in 1910-11.

Madras

There are two systems of salt manufacture in the Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government, and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possessions in India, and in consideration receives payments annually aggregating ₹4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras indent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being ₹1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost *plus* cost of transport from the factory) were established at all important fishing centres along the coast; there were 131 such yards in 1910-11.

SALT

No. 1

INDIA.—*QUANTITY and VALUE (excluding duty) of*

PROVINCE	QUANTITY in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1906	1907	1908	1909	1910	1906	1907
Burma	...	...	...	...	...	812,497	805,089
Bengal (*a*)	...	...	...	...	...	(*b*) 1,649	(*c*) 710
Northern India—							
Punjab Mines	3,212,648	2,768,411	2,552,715	3,456,852	3,263,042	...	...
Kohat „	...	...	...	...	...	365,719	468,610
Mandi „	...	...	...	...	...	98,236	111,133
Sambhar Source	3,333,012	4,270,980	5,234,333	6,168,734	9,121,190	...	...
Didwana „	302,206	326,364	296,510	264,773	295,839	...	...
Pachbadra „	560,872	647,573	560,257	601,305	679,039	...	...
Sultanpur Works	...	...	...	...	...	63,771	68,942
Saltpetre Refineries	...	...	...	...	...	71,114	67,778
TOTAL, N. INDIA	7,909,638	8,013,328	8,643,815	10,491,664	13,359,110	598,840	716,463
Gwalior	...	...	...	...	...	6,790	5,160
Kashmir	...	...	...	...	...	...	...
Sind	320,607	357,821	444,007	471,525	467,282	...	...
Bombay	2,671,201	2,590,616	3,002,726	3,009,298	3,376,349	7,959,955	7,901,873
Madras	4,245,889	3,305,862	4,430,288	2,621,447	4,910,997	6,989,095	6,310,863
GRAND TOTAL	15,147,335	14,267,627	16,520,836	16,593,934	22,113,738	16,368,826	15,740,158
	VALUE (in						
Burma	...	...	...	...	...	13,95,572	13,89,754
Bengal	...	...	...	...	...	257	76
Northern India—							
Punjab Mines	1,93,261	1,65,618	1,52,179	2,08,553	2,03,188	...	...
Kohat „	...	...	...	...	...	17,467	21,966
Mandi „	...	...	...	...	...	64,467	72,931
Sambhar Source	9,58,478	10,67,745	13,03,583	15,42,183	22,80,297	...	...
Didwana „	14,166	15,298	13,899	13,307	36,979	...	...
Pachbadra „	52,582	60,710	52,524	56,372	63,660	...	...
Sultanpur Works	...	...	...	...	...	16,939	17,235
Saltpetre Refineries	...	...	...	...	...	34,816	36,007
TOTAL, N. INDIA	12,18,487	13,09,371	15,27,185	18,20,415	25,84,124	1,33,689	1,48,139
Gwalior	...	...	...	...	...	7,964	5,647
Kashmir	...	...	...	...	...	...	...
Sind	34,712	38,691	48,160	51,078	57,342	...	...
Bombay	3,70,689	3,59,348	4,16,708	4,62,847	5,23,535	9,36,768	9,48,116
Madras	7,89,387	6,14,812	8,26,845	4,90,370	9,09,713	13,50,547	13,22,193
GRAND TOTAL	24,13,275	23,22,722	28,18,898	28,24,710	40,74,714	38,24,797	38,13,925

(*a*) Educed in the process of refining saltpetre

(*b*) The salt educed in 1906 was not sold but destroyed

SALT PRODUCED, in each year from 1906 to 1910

maunds of 82⅔lb)

WISE THAN BY GOVERNMENT			TOTAL					PROVINCE
1908	1909	1910	1906	1907	1908	1909	1910	
834,108	706,171	617,730	812,497	805,089	834,108	706,171	617,730	Burma
(d) 1,311	(e)919	(f) 607	1,649	710	1,311	919	607	Bengal (a)
								Northern India—
..	..	..	3,212,648	2,763,411	2,552,715	3,456,852	3,263,042	Punjab Mines
436,875	432,151	465,454	365,719	468,610	436,875	432,151	465,454	Kohat ,,
107,643	104,984	99,930	98,236	111,133	107,643	104,984	99,930	Mandi ,,
..	..	..	3,833,912	4,270,980	5,234,333	6,168,734	9,121,190	Sambhar Source
..	..	..	302,206	326,364	296,510	264,773	295,839	Didwana ,,
..	..	..	566,872	647,573	560,257	601,305	679,039	Pachbadra ,,
47,182	28,411	25,112	63,771	68,942	47,182	28,411	25,112	Sultanpur Works
66,067	66,046	67,473	71,114	67,778	66,067	66,046	67,473	Saltpetre Refineries
657,767	631,592	657,969	8,508,478	8,729,791	9,301,582	11,123,256	14,017,079	TOTAL, N. INDIA
5,036	4,975	1,413	6,796	5,160	5,036	4,975	1,413	Gwalior
..	..	435	..	..	..	..	435	Kashmir
..	..	..	320,607	357,321	444,007	471,525	467,282	Sind
9,383,033	8,597,771	9,313,344	10,631,156	10,492,489	12,385,759	11,607,069	12,689,693	Bombay
7,414,558	5,806,020	7,736,537	11,234,984	9,616,725	11,844,846	8,427,467	12,647,534	Madras
18,295,813	15,747,448	18,328,035	31,516,161	30,007,765	34,816,648	32,341,382	40,441,778	GRAND TOTAL

rupees)

14,78,065	12,35,308	11,14,576	13,95,572	13,89,754	14,78,065	12,35,308	11,14,576	Burma
131	74	107	257	76	131	74	107	Bengal
								Northern India—
..	..	..	1,93,261	1,65,618	1,52,179	2,08,553	2,03,188	Punjab Mines
20,479	20,257	21,818	17,467	21,966	20,479	20,257	21,818	Kohat ,,
70,641	68,896	65,579	64,467	72,931	70,641	68,896	65,579	Mandi ,,
..	..	..	9,58,478	10,67,745	13,08,583	15,42,183	22,80,297	Sambhar Source
..	..	..	14,166	15,298	13,899	13,307	36,979	Didwana ,,
..	..	..	52,582	60,710	52,524	56,372	63,660	Pachbadra ,,
10,812	8,582	9,678	16,939	17,235	10,812	8,582	9,678	Sultanpur Works
16,517	22,703	23,897	34,816	36,007	16,517	22,703	23,897	Saltpetre Refineries
1,18,449	1,20,438	1,20,972	13,52,176	14,57,510	16,45,634	19,40,353	27,05,006	TOTAL, N. INDIA
4,512	4,389	707	7,964	5,647	4,512	4,389	707	Gwalior
..	..	393	..	..	..	..	393	Kashmir
..	..	..	34,712	38,691	48,160	51,078	57,342	Sind
11,42,548	10,29,779	12,16,933	13,07,457	13,07,964	15,59,256	14,33,626	17,49,468	Bombay
15,26,740	11,56,576	15,64,354	21,39,934	19,37,005	23,53,585	16,46,946	24,74,967	Madras
42,70,445	35,37,564	40,18,042	62,38,072	61,36,647	70,89,343	63,62,274	80,92,756	GRAND TOTAL

(c) Of the quantity reduced in 1907, 135 maunds were excised, 256 maunds destroyed, and 319 maunds were lying in store at the end of the year
(d) Of the quantity reduced in 1908, 620 maunds were excised, and 691 maunds were lying in store
(e) Of the quantity reduced in 1909, 668 maunds were excised, and 251 maunds were lying in store
(f) Of the quantity reduced in 1910, 313 maunds were excised, 284 maunds destroyed, and 10 maunds were lying in store

No. 2

INDIA.—*QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND in each year from 1906-07 to 1910-11*

PROVINCE	QUANTITY (in maunds of 82⅔ lb)					VALUE (in rupees)				
	1906-07	1907-08	1908-09	1909-10	1910-11	1906-07	1907-08	1908-09	1909-10	1910-11
Burma	1,550,338	1,701,105	1,642,809	1,740,569	1,457,328	10,33,454	10,93,206	11,55,543	9,83,298	10,83,043
Eastern Bengal and Assam .	604,269	1,200,065	903,523	809,542	434,211	2,67,395	6,10,814	4,95,145	4,16,202	2,28,705
Bengal	10,560,151	12,412,587	3,629,361	10,781,443	10,855,991	52,82,440	62,80,753	67,25,477	52,27,875	53,38,027
Northern India . . .	32,737	32,198	24,703	26,707	28,324	1,29,727	1,26,508	97,280	1,03,962	1,09,849
Sind	2,090	2,303	2,494	2,232	2,340	8,191	8,700	9,530	2,232	2,340
Bombay	339,531	387,811	375,873	418,027	377,433	7,30,420	6,44,158	6,29,765	6,95,881	6,33,300
Madras	3,566	2,261	3,308	3,306	3,743	13,185	9,367	14,092	12,133	14,139
TOTAL .	13,095,682	15,738,240	16,641,981	13,781,826	13,159,280	74,64,812	87,73,506	91,26,832	74,41,583	74,09,403

No. 2—A

INDIA.—*TOTAL QUANTITY (in maunds of 82⅔ lb) of SALT IMPORTED and PRODUCED, in each year from 1891-92 to 1910-11*

IMPORTS		PRODUCTION		TOTAL IMPORTED AND PRODUCED
1891-92	10,267,720	1891	26,684,375	36,952,095
1892-93	10,070,191	1892	23,261,484	33,331,675
1893-94	11,531,129	1893	21,598,078	33,129,207
1894-95	14,169,173	1894	33,798,510	47,967,683
1895-96	11,443,572	1895	30,865,566	42,309,138
1896-97	9,249,144	1896	26,690,014	35,939,158
1897-98	13,583,620	1897	23,871,959	37,455,579
1898-99	11,513,735	1898	26,845,589	38,359,324
1899-1900	11,600,518	1899	25,062,459	36,662,977
1900-01	9,810,587	1900	27,363,449	37,174,036
1901-02	14,346,947	1901	30,000,077	44,347,024
1902-03	11,835,449	1902	28,316,479	40,151,928
1903-04	12,415,579	1903	22,400,971	34,816,550
1904-05	13,589,024	1904	30,081,954	43,670,978
1905-06	12,983,440	1905	32,487,007	45,470,447
1906-07	13,095,682	1906	31,516,161	44,611,843
1907-08	15,738,240	1907	30,007,785	45,746,025
1908-09	16,641,981	1908	34,816,649	51,458,630
1909-10	13,781,826	1909	32,341,382	46,123,208
1910-11	13,159,280	1910	40,441,773	53,601,053

No. 3

India.—Abstract Statement of Salt Consumption and Revenue

No. 3

INDIA.—*ABSTRACT STATEMENT of SALT CONSUMPTION and REVENUE*

	Burma		Bengal		Northern India		Sind
	Quantity (*a*)	Duty(*a*)	Quantity	Duty	Quantity	Duty	Quantity
	Maunds	R	Maunds	R	Maunds	R	Maunds
1891-92	1,358,952	16,10,140	10,666,485	2,51,66,280	8,136,697	1,84,53,010	242,703
1892-93	1,422,211	16,21,950	10,170,992	2,54,27,560	8,667,790	2,00,81,890	250,291
1893-94	1,477,212	16,75,900	10,027,648	2,50,69,200	7,226,276	1,65,28,280	251,864
1894-95	914,093	11,07,580	10,338,235	2,58,45,640	7,778,090	1,79,16,720	252,501
1895-96	1,244,097	14,64,710	10,414,916	2,60,37,350	7,716,453	1,73,35,080	262,674
1896-97	1,089,329	13,08,990	10,512,021	2,62,80,100	7,507,952	1,74,50,670	270,830
1897-98	1,196,940	14,39,286	10,334,403	2,58,36,060	7,518,256	1,82,22,730	268,093
1898-99	1,256,757	14,69,983	10,398,621	2,57,71,560	7,916,980	1,90,84,620	270,323
1899-1900	1,224,205	14,49,522	10,698,617	2,67,46,550	7,486,519	1,81,04,132	275,311
1900-01	1,036,663	12,46,279	10,630,047	2,65,75,119	8,029,580	1,94,40,326	275,390
1901-02	1,186,084	14,07,629	11,035,689	2,75,89,252	7,481,964	1,80,18,584	279,483
1902-03	1,462,221	17,03,855	11,423,130	1,52,07,456	7,552,460	1,81,38,559	289,192
1903-04	1,208,639	14,60,416	11,332,732	2,26,65,520	8,195,480	1,59,70,363	288,536
1904-05	1,397,926	16,38,091	11,852,724	2,33,51,727	8,178,463	1,55,68,743	323,029
1905-06	1,417,041	17,47,820	(*b*)10,138,277	(*b*)1,52,07,456	9,014,986	1,33,99,248	347,432
1906-07	1,347,367	17,30,510	11,090,299	1,61,46,189	9,259,174	1,28,91,619	358,136
1907-08	1,515,199	18,99,529	10,925,322	1,09,25,350	9,665,146	95,68,643	401,283
1908-09	1,543,779	18,90,109	11,447,895	1,14,47,907	9,768,311	96,69,107	393,887
1909-10	1,765,649	21,01,194	(*c*)11,776,305	1,17,76,325	9,473,530	93,84,870	403,611
1910-11	1,753,918	20,89,510	(*d*)9,177,843	(*e*)91,77,866	9,062,648	89,78,055	418,945

NOTE.—This table states the quantity of salt actually consumed in each province, and the duty thereon calculated at the rate in operation in each province, except that the figures under Bombay include salt exported to the United Provinces of Agra and Oudh, Central India, the Central Provinces, Mysore, and the Nizam's Territories. From the 18th March 1903 the general rate of duty was reduced from R2½ to R2 per maund, and in the case of salt manufactured in certain Kohat mines the duty was altered from R2 per Lahori maund to R1½ per Indian maund. A further reduction in the general rate from R2 to R1½ per maund took effect from the 22nd March 1905. The general duty was again reduced from R1½ to R1 per maund with effect from the 20th March 1907. In Burma the rate remains unaltered, namely, R1 per maund

(*a*) The sums entered under Duty include duty on excised as well as on imported salt. The quantity of the former is not entered in the figure under Quantity, only rough estimates being available

(*b*) Figures for Eastern Bengal and Assam have been excluded from the 1st October 1905. The quantity actually consumed in the province is not available

(*c*) Exclusive of 46,706 maunds of salt issued under the credit system

(*d*) Exclusive of 2,929,191 maunds of salt issued under the credit system

(*e*) Exclusive of R13,47,626 adjusted under the credit system

MISCELLANEOUS RECEIPTS excluded), in each official year from 1891-92 to 1910-11

	Bombay		Madras		Total		
Duty	Quantity	Duty	Quantity	Duty	Quantity	Duty	
R	Maunds	R	Maunds	R	Maunds	R	
6,04,740	6,439,449	1,60,98,620	8,185,395	2,04,63,490	34,429,675	8,24,50,150	1891-92
6,24,799	6,382,552	1,59,56,380	8,157,454	2,03,93,640	35,051,290	8,41,06,210	1892-93
6,27,700	6,629,367	1,65,73,420	8,015,789	2,00,39,470	33,628,156	8,05,13,970	1893-94
6,29,250	6,646,303	1,66,15,760	8,221,645	2,05,54,110	34,150,872	8,26,69,060	1894-95
6,55,120	6,777,445	1,69,43,610	8,271,396	2,06,78,500	34,686,981	8,31,14,370	1895-96
6,75,780	6,659,996	1,66,47,746	8,023,263	2,00,58,160	34,062,491	8,24,21,390	1896-97
6,70,100	6,827,870	1,70,69,670	8,379,313	2,09,48,280	34,524,875	8,41,86,120	1897-98
6,74,840	7,137,717	1,78,44,290	8,378,535	2,09,46,340	35,268,933	8,57,91,638	1898-99
6,87,110	6,767,343	1,69,18,360	8,605,599	2,15,13,770	35,057,504	8,54,10,444	1899-1900
6,87,057	6,783,150	1,69,57,875	9,060,452	2,26,51,129	35,515,282	8,75,97,385	1900-01
6,97,628	6,611,840	1,65,29,600	8,984,823	2,24,62,057	35,579,883	8,67,04,750	1901-02
7,13,829	6,814,187	1,69,24,716	9,122,219	2,26,07,952	36,663,409	8,83,24,779	1902-03
5,76,992	6,647,425	1,32,94,850	9,930,133	1,98,60,266	37,602,945	7,33,27,507	1903-04
6,37,936	7,242,177	1,43,45,824	10,137,288	2,01,25,797	39,131,607	7,56,78,112	1904-05
5,19,888	7,770,728	1,16,56,092	9,911,281	1,48,66,921	38,599,745	5,73,97,425	1905-06
5,30,810	8,043,114	1,19,37,697	10,425,527	1,54,23,270	40,523,617	5,86,60,095	1906-07
4,01,283	8,727,938	87,27,938	10,893,905	1,08,93,905	42,128,793	4,23,36,648	1907-08
3,95,887	8,814,930	88,14,930	11,048,222	1,10,48,222	43,017,024	4,32,64,162	1908-09
4,03,611	8,827,334	88,27,334	10,991,808	1,09,91,808	43,238,237	4,34,85,142	1909-10
4,18,945	8,853,090	88,53,090	11,299,544	1,12,99,544	40,565,988	4,08,17,010	1910-11

No. 4

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1906-07 to 1910-11*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔ lb)					DUTY (in rupees)				
		1906-07	1907-08	1908-09	1909-10	1910-11	1906-07	1907-08	1908-09	1909-10	1910-11
BURMA—	*Rs. a. p. Rs. a. p.*										
Salt imported by sea	1 — —	1,347,367	1,515,199	1,543,779	1,765,649	1,753,918	13,47,367	15,15,199	15,43,779	17,65,649	17,53,918
Excised salt	1 — —, — — 8 and — — 10	(a)	(a)	(a)	(a)	(a)	3,83,143	3,54,330	3,46,330	3,35,545	3,35,592
TOTAL QUANTITY AND DUTY	—	1,347,367	1,515,199	1,543,779	1,765,649	1,753,918	17,30,510	18,69,529	18,90,109	21,01,194	20,89,510
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	..
TOTAL GROSS REVENUE	—	—	—	—	—	—	17,30,510	18,69,529	18,90,109	21,01,194	20,89,510
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	41,413	46,442	46,069	36,859	34,068
TOTAL NET REVENUE	—	—	—	—	—	—	16,89,097	18,23,087	18,44,040	20,64,335	20,55,442
BENGAL—											
Salt imported (except from Bombay and Madras)	1 8 — & 1 — —	10,223,074	10,014,376	10,521,672	10,874,980	8,268,077	1,49,95,458	1,00,14,404	1,05,21,684	1,08,75,000	82,68,100
Salt imported from Bombay	1 8 — & 1 — } paid in Bombay	764,662	907,756	926,223	897,325	907,766	11,46,887	9,07,756	9,26,223	8,97,325	9,07,766
Salt imported from Madras	1 8 — & 1 — } paid in Madras	2,563	3,190	..	4,006	2,000	3,844	3,190	..	4,000	2,000
Excised salt	..	..	..	..	..	..	..	..	..	..	..
TOTAL QUANTITY AND DUTY	—	11,090,299	10,925,322	11,447,895	11,776,305	9,177,843	1,61,46,189	1,09,25,350	1,14,47,907	1,17,76,325	91,77,866
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,02,066	1,21,645	1,37,220	1,72,358	1,94,016
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,62,48,255	1,10,46,995	1,15,85,127	1,19,48,683	93,71,882
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	4,87,382	4,68,143	5,02,131	4,52,858	3,33,840
TOTAL NET REVENUE	—	—	—	—	—	—	1,57,60,873	1,05,78,852	1,10,82,996	1,14,95,825	90,38,042
NORTHERN INDIA—											
All salt, except salt from the Mandi and Kohat Mines	1 8 —, & 1	8,773,909	9,097,601	9,197,500	8,925,665	8,508,843	1,22,92,153	91,00,290	91,97,513	89,25,683	85,08,858
Share of the revenue at the Mandi Mines	— 7 6, — 6 —, — 4 6, & — 3 —	94,817	114,570	113,394	101,347	96,695	17,601	14,321	14,174	12,669	12,087
Kohat Mines	18— and 1	391,448	452,975	457,417	446,518	457,110	5,81,865	4,54,032	4,57,420	4,46,518	4,57,110
TOTAL QUANTITY AND DUTY	—	9,259,174	9,665,146	9,768,311	9,473,530	9,062,648	1,28,91,619	95,68,643	96,69,107	93,84,870	89,78,055
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	16,62,885	16,76,226	16,89,869	15,92,343	15,12,715
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,45,54,504	1,12,44,869	1,13,58,976	1,09,77,213	1,04,90,770
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	10,59,110	10,64,147	11,56,849	11,50,540	12,24,862
TOTAL NET REVENUE	—	—	—	—	—	—	1,34,95,394	1,01,80,722	1,02,02,127	98,26,673	92,65,908

(a) No information

No. 4—*continued*

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1906-07 to 1910-11—continued*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔ lb)					DUTY (in rupees)				
		1906-07	1907-08	1908-09	1909-10	1910-11	1906-07	1907-08	1908-09	1909-10	1910-11
SIND—	Rs. p. Rs. p.										
Salt imported by Sea	1 8— & 1—	2,090	2,303	2,464	2,232	2,340	3,124	2,303	2,464	2,232	2,340
Excised salt	2 8—, 2—, 1 8—	356,046	398,980	391,423	401,379	416,605	5,27,686	3,98,980	3,91,423	4,01,379	4,16,605
	— 8 — (a) & 1	—	—	—	—	—	—	—	—		—
TOTAL QUANTITY AND DUTY	—	358,136	401,283	393,887	403,611	418,945	5,30,810	4,01,283	3,93,887	4,03,611	4,18,945
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	72,362	85,309	85,144	80,790	77,957
TOTAL GROSS REVENUE	—	—	—	—	—	—	6,03,172	4,86,592	4,79,031	4,84,401	4,96,902
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	1,34,017	1,43,820	1,72,859	1,85,820	1,79,174
TOTAL NET REVENUE	—	—	—	—	—	—	4,69,155	3,42,772	3,06,172	2,98,581	3,17,728
BOMBAY— Salt removed for export to all places (except Calcutta and Madras (including Foreign Malabar)) and salt imported by land and by Sea	1 8— & 1	8,043,114	8,727,938	8,814,930	8,827,834	8,853,090	1,19,87,697	87,27,938	88,14,930	88,27,834	88,53,090
Excise duty on Goa, Daman and Diu salt (except salt exported to Madras (including Foreign Malabar))	2 8—, 2— —, 1	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY	—	8,043,114	8,727,938	8,814,930	8,827,834	8,853,090	1,19,87,697	87,27,938	88,14,930	88,27,834	88,53,090
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	8,29,827	8,04,500	8,44,952	9,13,372	9,02,127
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,27,68,524	95,92,498	96,59,582	97,41,206	97,55,213
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	17,64,312	17,90,964	18,14,118	18,65,226	19,98,278
TOTAL NET REVENUE	—	—	—	—	—	—	1,09,94,212	78,01,534	78,45,464	78,75,980	77,56,935
MADRAS— Manufactured salt sold by Government	1 8— & 1	2,939,120	3,603,162	3,681,644	3,690,522	3,502,792	43,13,644	36,03,162	36,81,644	36,90,522	35,02,792
Excised salt	1 8— & 1	6,197,576	5,696,583	6,122,720	6,132,037	6,369,963	91,01,425	56,96,583	61,23,720	61,32,037	63,69,963
Spontaneous salt sold by Government— Masulipatam Sub-division —Kistna	2 8—, 2— — 1 8— & 1	85,192	88,964	60,322	16,864	75,884	1,27,788	88,964	60,322	16,864	75,884
Salt imported by private traders, which paid duty in Madras	1 8— & 1	9,605	8,180	6,466	6,825	6,764	14,365	8,180	6,466	6,825	6,764
Salt imported by private traders, which paid duty in Calcutta, Bombay and Goa	2 8— & 2— } paid in Calcutta	—	—	—	—	—	—	—	—	—	—
	1 8— & 1 } paid in Bombay	1,224,034	1,297,016	1,176,011	1,144,060	1,344,141	18,36,051	12,97,016	11,76,011	11,44,060	13,44,141
	2 8— & 2— } paid in Goa	—	—	—	—	—	—	—	—	—	—
TOTAL	—	1,233,639	1,305,196	1,182,477	1,150,885	1,350,905	18,50,416	13,05,196	11,82,477	11,50,885	13,50,905
TOTAL QUANTITY AND DUTY	—	10,425,527	10,893,905	11,048,222	10,991,808	11,209,544	1,54,23,270	1,08,93,905	1,10,48,222	1,09,97,808	1,12,09,544
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	8,10,485	9,57,886	9,58,239	9,25,193	9,48,648
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,62,33,755	1,18,51,791	1,20,06,461	1,19,17,001	1,22,48,192
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	(b)32,46,961	(c)31,99,050	(d)35,38,852	(e)33,59,257	(f)34,37,446
TOTAL NET REVENUE	—	—	—	—	—	—	1,29,86,794	86,52,741	84,67,609	85,57,744	88,10,746
GRAND TOTAL—INDIA— TOTAL QUANTITY AND DUTY	—	40,523,617	42,128,709	43,017,024	43,238,237	40,565,988	5,86,60,095	4,23,86,648	4,32,64,162	4,34,85,142	4,08,17,010
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	34,68,625	37,05,626	37,15,124	36,84,556	36,35,459
TOTAL GROSS REVENUE	—	—	—	—	—	—	6,21,28,720	4,60,92,274	4,69,79,286	4,71,69,698	4,44,52,469
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	67,33,195	67,12,566	72,30,878	70,50,520	72,07,668
TOTAL NET REVENUE	—	—	—	—	—	—	5,53,95,525	3,93,79,708	3,97,48,408	4,01,19,178	3,72,44,801

(a) Salt supplied for curing fish
(b) Include R10,04,458 debitable to Excise and R1,32,166 debitable to Customs
(c) „ R10,14,986 „ „ „ R1,33,651 „ „
(d) „ R18,13,864 „ „ „ R1,43,200 „ „
(e) „ R18,12,487 „ „ „ R1,43,091 „ „
(f) „ R17,68,046 „ „

No. 5

INDIA.—*QUANTITY of SALT (in maunds of 82⅔lb) SOLD in each PROVINCE, in each year from 1891-92 to 1910-11*

	Salt which paid full duty										Salt which paid no duty
				Northern India							
	Burma	Eastern Bengal and Assam	Bengal (a)	Punjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	Sind	Bombay (b)	Madras (c)	Total British India, exclusive of Burma	Supplies to French and Portuguese Governments, to Native States, to Amindivi Islands, and for fish curing, etc.
1891-92	1,358,952		10,039,539	3,042,815	5,031,897	61,985	242,703	6,553,329	8,185,395	33,157,663	584,885
1892-93	1,422,211		10,138,824	2,979,099	5,615,210	73,431	250,291	6,444,751	8,157,454	33,659,210	468,687
1893-94	1,477,212		9,991,661	2,862,399	4,306,900	55,977	250,884	6,833,448	8,015,789	32,319,058	478,466
1894-95	914,098		10,363,061	2,656,308	5,066,649	55,133	251,501	6,785,911	8,221,645	33,400,208	479,291
1895-96	1,244,097		10,441,017	3,154,410	4,490,918	72,025	261,892	6,710,479	8,271,396	33,401,237	513,849
1896-97	1,089,329		10,477,213	2,759,877	4,675,423	72,652	270,149	6,564,419	8,023,263	32,842,996	462,547
1897-98	1,196,940		10,336,318	2,685,065	4,761,670	71,521	268,005	6,776,239	8,379,313	33,278,031	490,149
1898-99	1,256,757		10,424,307	2,899,831	4,974,899	51,259	269,678	6,861,913	8,378,535	33,851,413	504,172
1899-1900	1,224,205		10,772,358	2,969,274	4,467,130	50,115	274,534	6,767,343	8,605,509	33,906,763	507,661
1900-01	1,036,663		10,620,120	3,018,724	4,960,022	50,834	274,445	6,783,150	9,066,452	34,767,747	481,085
1901-02	1,186,084		10,958,475	3,056,620	4,377,228	48,116	278,763	6,611,840	8,984,823	34,315,865	613,790
1902-03	1,462,221		11,310,795	3,120,814	4,379,006	52,649	287,987	6,814,187	9,122,219	35,087,558	417,583
1903-04	1,208,639		11,284,664	3,311,551	4,629,542	54,386	287,556	6,647,425	9,930,133	36,345,258	510,016
1904-05	1,397,926		11,725,883	3,134,138	4,997,185	47,140	321,275	7,242,177	10,137,288	37,605,086	588,343
1905-06	1,417,041	1,952,763	10,057,648	3,438,342	5,522,626	54,018	344,911	7,770,728	9,911,281	39,052,217	443,692
1906-07	1,347,367	1,964,935	10,388,995	3,159,923	5,929,635	69,816	368,078	8,043,114	10,425,527	40,946,873	426,961
1907-08	1,515,199	2,072,665	10,869,013	3,714,218	5,286,214	67,514	387,537	8,727,938	10,893,905	42,616,204	512,343
1908-09	1,543,779	2,024,032	11,281,212	3,827,979	5,869,143	71,189	393,887	8,814,930	11,048,222	43,330,594	607,995
1909-10	1,765,649	1,742,226	11,685,092	3,882,565	5,529,558	61,467	403,611	8,827,334	10,991,808	43,123,601	489,708
1910-11	1,753,918	1,679,454	11,907,324	3,878,769	5,119,253	66,626	413,945	8,853,090	11,299,544	43,221,005	598,007

(a) Includes figures for Eastern Bengal and Assam up to 1904-05
(b) Except salt exported to places in Bengal and the Madras Presidency
(c) Except salt exported by sea to places in Bengal and Burma

No. 6

INDIA.—*NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1891-92 to 1910-11*

	Burma	Eastern Bengal and Assam	Bengal	Northern India			Sind	Bombay	Madras	Total British India, exclusive of Burma
				Punjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)				
1891-92	15,77,030		2,36,86,830	53,08,370	1,20,64,890	—22,240	5,19,450	2,13,41,150	1,59,07,910	7,88,06,360
1892-93	15,97,810		2,38,67,970	54,39,600	1,36,93,860	+ 900	5,49,840	2,04,40,340	1,52,39,310	7,92,31,820
1893-94	16,40,850		2,34,46,910	52,00,080	1,03,12,060	—38,020	5,51,330	2,01,31,190	1,43,72,710	7,39,76,260
1894-95	10,87,450		2,42,85,000	46,90,960	1,20,75,100	—22,930	5,54,660	2,18,90,300	1,59,22,680	7,93,95,700
1895-96	14,30,230		2,46,68,440	54,91,310	1,07,04,180	+ 12,360	5,85,680	2,09,32,150	1,76,17,580	8,00,11,700
1896-97	12,97,350		2,47,62,700	51,23,220	1,12,07,060	+ 15,920	6,06,380	2,01,27,180	1,46,58,630	7,65,01,090
1897-98	14,19,140		2,42,85,920	56,73,190	1,15,30,640	+ 11,720	5,98,270	2,06,77,140	1,54,71,780	7,82,48,603
1898-99	14,41,218		2,47,13,020	60,98,130	1,19,93,180	—41,350	5,94,530	2,16,38,360	1,82,42,260	8,32,38,160
1899-1900	14,16,981		2,53,79,036	64,04,214	1,07,84,629	—44,578	6,12,330	2,00,05,930	1,66,36,200	7,97,77,761
1900-01	12,30,642		2,49,79,444	65,08,344	1,20,28,251	—30,920	6,09,832	2,10,71,419	1,65,51,549	8,17,17,911
1901-02	13,86,958		2,55,13,411	65,68,694	1,04,47,593	—35,810	6,15,436	2,10,02,974	1,71,19,673	8,12,31,970
1902-03	16,68,621		2,63,36,322	67,48,742	1,04,53,818	—34,544	6,39,377	2,17,47,539	1,82,02,485	8,40,93,739
1903-04	14,35,000		2,63,17,185	57,56,862	92,28,594	—48,980	4,95,004	1,63,98,765	1,76,30,895	7,07,78,325
1904-05	15,94,696		2,18,80,175	54,02,418	92,51,199	—68,931	5,59,174	1,75,06,408	1,75,35,893	7,20,66,334
1905-06	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89,902	—82,687	4,48,117	1,37,98,734	1,36,16,638	5,69,84,061
1906-07	16,89,097	19,26,092	1,56,01,228	41,24,818	78,34,532	—69,184	4,69,155	1,43,21,635	1,22,27,682	5,64,35,958
1907-08	18,23,087	14,36,506	1,03,20,750	32,02,006	54,64,105	—1,03,520	3,42,772	1,01,86,363	1,02,02,385	4,10,51,367
1908-09	18,44,040	14,51,355	1,07,44,173	33,03,503	53,77,325	—97,207	3,06,172	1,03,87,907	90,38,616	4,05,11,844
1909-10	20,64,335	13,01,284	1,10,06,992	33,58,256	50,34,312	—1,01,409	2,98,581	1,07,45,874	92,69,961	4,09,13,851
1910-11	20,55,442	12,69,986	98,96,551	33,49,272	45,52,829	—94,960	3,17,728	1,02,99,593	91,94,910	3,87,85,909

NOTE—This table states the duty actually collected in each province, whether the salt was consumed there or not

No. 7

INDIA. — *RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PROVINCE, in each year from 1837-38 to 1910-11*

	BURMA	BENGAL	NORTHERN INDIA						SIND						BOMBAY		MADRAS	
			PUNJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTERNAL BRANCH	Duty	SELLING PRICE								
													Sakkar					
	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty		Maurypur	Sarap	Dilyar	Mauypur	Panjab	Duty	Selling Price	Duty	Selling Price
	R a.	R a.	R a.	Annas	R a.	R a.	Annas	R a.	R a.						R a.		R a.	Annas
1837-38		3 4													1 8		1 12	
1838-39		3 4													1 8		1 12	
1839-40		3 4													1 8		1 12	
1840-41		3 4													1 8		1 12	
1841-42		3 4													1 8		1 12	
1842-43		3 4													1 8		1 12	
1843-44		3 4													1 8		1 6	
1844-45		3 4													1 12		1 14	
		3 —													1 12		1 14	
1845-46		3 —													1 12		1 14	
1846-47		5 —																
		2 12													1 12		1 14	
1847-48		2 12													1 12		1 14	
1848-49		2 8													1 12		1 14	
1849-50		2 8	2												1 12		1 14	
1850-51		2 8	2												1 12		1 14	
1851-52		2 8	2												1 12		1 14	
1852-53		2 8	2												1 12		1 14	
1853-54		2 8	2												1 12		1 14	
1854-55		2 8	2												1 12		1 14	
1855-56		2 8	2												1 12		1 14	
1856-57		2 8	2												1 12		1 14	
1857-58		2 8	2												1 12		1 14	
1858-59		2 8	2												1 12		1 14	
1859-60		2 8	2												1 —		1 —	
		3 —	2														1 —	
1860-61		3 —	2												1 —		1 —	
		3 4	3														1 4	
1861-62		3 4	3												1 4		1 6	
1862-63		3 4	3												1 4		1 6	
1863-64		3 4	3												1 4		1 6	
1864-65		3 4	3					3 —							1 6		1 6	
1865-66		3 4	3					3 —							1 8		1 6	
															1 8		1 9	
1866-67		3 4	3					3 —							1 8		1 9	
1867-68		3 4	3					3 —							1 8		1 9	
1868-69		3 4	3					3 —							1 8		1 9	
1869-70		3 4	3					3 —							1 8		1 9	
															1 13		1 13	
1870-71		3 4	3	1 —		3 —	10	3 —							1 13		1 13	
1871-72		3 4	3	1 —		3 —	6 to 15	3 —		..	..	..	..	..	1 13		1 13	
1872-73		3 4	3	1 —		3 —	5 to 16¼	3 —		..	..	..	..	..	1 13		1 13	
1873-74		3 4	3	1 —		3 —	4 to 16	3 —		..	..	..	..	..	1 13		1 13	
1874-75		3 4	3	1 —		3 —	4 to 15	3 —		..	..	..	..	..	1 13		1 13	

Three annas a maund from 5th August 1875

Previous to 4th July 1888 the rate of duty was two, three, or four annas a maund

Previous to January 1878 the rate was eight annas a maund

No information

No. 7—*continued*

INDIA.—*RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PROVINCE, in each year from 1837-38 to 1910-11—continued*

	BURMA	EASTERN BENGAL AND ASSAM	BENGAL	NORTHERN INDIA						SIND						BOMBAY		MADRAS	
				PUNJAB MINES		TRANS-INDUS (KOHAT) (a)	RAJPUTANA SOURCES		INTERNAL BRANCH		SELLING PRICE								
														Sakkar					
	Duty	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Duty	Maury-pur	Saran	Dilyar	Maury-pur Salt	Punjab Salt	Duty	Selling Price	Duty	Selling Price
	R a.	R a.	R a.	R a.	A. p.	R a.	R a.	Annas	R a.	R a.	A. p.	A. p.	A. p.	Annas	A. p.	R a.	A. p.	R a.	A. p.
1875-76	Three annas a maund for Lower Burma from 5th August 1875		3 4	3 —	1 —	Previous to 7th July 1883 the rate of duty was two, three, or four annas a maund	3 —	2 to 18	3 —	..	..	..	..	..	..	1 13	..	1 13	(b) 6 —
1876-77	See par. 44 of Report for Upper Burma		3 4	3 —	1 —		3 —	6 to 16	3 —	..	..	..	..	..	..	1 13	..	1 13	(b) 5 —
1877-78			3 4 3 2	3 — 2 12	1 —		3 — 2 12	5½ to 38	3 — 2 12	—8 2 8	.. 1 3	.. ..	.. ..	.. ..	.. ..	1 13 2 8	.. ..	1 13 2 8	
1878-79			3 2 2 14	3 12 3 8	1 — 1 —		2 12 2 8	3 to 23½	2 12 2 8	2 8	1 3	..	..	..	..	2 8	..	2 8	
1879-80			2 14	2 8	1 — — 9		2 8	3 to 24	2 8	2 8	1 3 2 — 2 3	— 6	..	..	..	2 8	..	2 8	
1880-81			2 14	2 8	— 9		2 8	2½ to 15	2 8	2 8	2 3	— 6	..	..	..	2 8	2 —	2 8	
1881-82			2 14 2 —	2 8 2 —	— 9 — 9		2 8 2 —	2 to 13½	2 8 2 —	2 8 2 —	2 3 2 —	— 6	..	..	..	2 8 2 —	2 —	2 8 2 —	
1882-83			2 —	2 —	— 9		2 —	2 to 14½	2 —	2 —	2 —	— 6	6 —	..	..	2 —	2 3	2 —	(c) 3 —
1883-84			2 —	2 —	— 9		2 —	3 to 9½	2 —	2 —	2 —	— 6	6 —	..	..	2 —	2 3	2 —	
1884-85			2 —	2 —	— 9	— 8	2 —	1½ to 12½	2 —	2 —	1 6	— 6	6 —	10	..	2 —	2 7	2 —	
1885-86			2 —	2 —	— 9	— 8	2 —	1½ to 8	2 —	2 —	1 6	— 9	6 3	10	10 6	2 —	2 6	2 —	
1886-87			2 —	2 —	— 9	— 8	2 —	1½ to 8	2 —	2 —	1 6	— 9 1 6	6 3 1 6	10	10 6	2 —	2 9	2 —	
1887-88	1 8		2 — 2 8	2 — 2 8	— 9	— 8	2 — 2 8	1½ to 7	2 — 2 8	2 — 2 8	1 6	1 6	1 6	10 9	10 6 9 6	2 — 2 8	3 5	2 — 2 8	
1888-89	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	3 6	2 8	
1889-90	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 8	2 8	
1890-91	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 4½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 2	2 8	
1891-92	1 —		2 8	2 8	— 9	— 8	2 8	1½ to 3	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 11	2 8	
1892-93	1 —		2 8	2 8	— 9	— 8	2 8	1 to 3	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 11	2 8	
1893-94	1 —		2 8	2 8	— 9	— 8	2 8	1 to 3	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 4	2 8	
1894-95	1 —		2 8	2 8	— 9	— 8	2 8	¾ to 3	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 7	2 8	
1895-96	1 —		2 8	2 8	— 9	— 8	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 —	2 8	
1896-97	1 —		2 8	2 8	— 9	2 —(d)	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 10	2 8	
1897-98	1 —		2 8	2 8	— 9	2 —	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 9	2 8	
1898-99	1 —		2 8	2 8	— 9	2 —	2 8	¾ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 9	2 8	
1899-1900	1 —		2 8	2 8	— 9	2 —	2 8	¾ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 1	2 8	
1900-01	1 —		2 8	2 8	— 9	2 —	2 8	¾ to 4	2 8	2 8	1 6	1 6	1 6	9	(e)	2 8	1 8	(c)	
1901-02	(g) 1 — (h) — 8		2 8	2 8	— 9	2 —	2 8	¾ to 4	2 8	2 8	1 6	1 6	1 6	9	(e)	2 8	1 7	(c)	
1902-03	1 — — 8		2 8 2 —	2 8 2 —	— 9	2 — 1 8(f)	2 8 2 —	¾ to 4	2 8 2 —	2 8 2 —	1 6	1 6	1 6	9	(e)	2 8 2 —	1 8	2 8 2 —	
1903-04	1 — — 8		2 —	2 —	— 9	1 8	2 —	¾ to 4	2 —	2 —	1 6	1 6	1 6	9	(e)	2 —	3 11	2 —	
1904-05	1 — — 8		2 — 1 8	2 — 1 8(i)	1 — — 9	1 8	2 — 1 8(i)	¾ to 4	2 — 1 8(i)	2 — 1 8	1 6 1 9	1 6	1 6 1 9	9 9½	(e)	2 — 1 8	2 6	2 — 1 8	
1905-06	1 — — 8	1 8	1 8	1 8		1 8	1 8	¾ to 4	1 8	1 8	1 6 1 9	1 6	1 9	9½	(e)	1 8	1 10	1 8	
1906-07	1 — — 8	1 8 1 —	1 8 1 —	1 — (k)		1 —(f)	1 —(f)	¾ to 4	1 —(f)	1 8 1 —	1 9	1 6	1 9	9½	(e)	1 8 1 —	1 10	1 8 1 —	2 (l) 3 —
1907-08	1 — — 8	1 —	1 —	1 —(f)		1 —(f)	1 —(f)	¾ to 4	1 —(f)	1 —	1 9	1 6	1 9	9½	(e)	1 —	1 11	1 —	2 (l) 3 —
1908-09	1 — — 8	1 —	1 —	1 —(f)		1 —(f)	1 —(f)	¾ to 4	1 —(f)	1 —	1 9	1 6	1 9	9½	(e)	1 —	1 11	1 —	2 (l) 3 —
1909-10	1 — — 8	1 —	1 —	1 —(f)		1 —(f)	1 —(f)	¾ to 4	1 —(f)	1 —	1 9 2 —	1 6	1 9 2 3	9½	(e)	1 —	1 11	1 —	2 (m) 3 —
1910-11	1 — (n) — 10	1 —	1 —	1 —(f)		1 —(f)	1 —(f)	1½ to 4	1 —(f)	1 —	2 —	1 6	2 3	9½	(e)	1 —	2 —	—	2(m) 3 —

(a) Per Lahori maund of 102⅔ lb up to 17th March 1903
(b) Special rates charged at Ganjam and Ichapur (Surla) from 1874 to 1878
(c) This is the general selling price of Government salt, but there were also other rates varying with the quality of salt
(d) Duty raised to R2 from the 13th July 1896
(e) None sold
(f) Duty reduced to R1-8 per Indian maund of 82⅔ lb from the 18th March 1903
(g) Duty on imported salt
(h) Duty on salt in districts where the system of direct taxation is in force
(i) Duty reduced to R1-8 per Indian maund of 82⅔ lb from the 22nd March 1905
(j) Duty reduced to R1 per Indian maund of 82⅔ lb from the 20th March 1907
(k) The price of salt at Khewrah was one anna and of the other mines in Cis-Indus Division 9 pies a maund up to 30th June 1910, after which it was sold at one anna and one pie from Khewrah and 10 pies per maund from other mines
(l) The rates exceeded 3 annas at certain factories as a result of the sale of salt by auction
(m) There were also other rates varying with the quality of the salt and with reference to the auction sales.
(n) Duty raised to 10 annas from the 1st January 1911

No. 8

EASTERN BENGAL AND ASSAM.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT IMPORTED in the years 1905-06 to 1910-11*

	From United Kingdom	From Germany	From Spain	From Africa	From Aden	From Calcutta by water	Total Imports
1905-06	81,444	121,069	..	..	481,045	1,224,817	1,908,375
1906-07	172,001	169,568	..	..	262,700	1,347,792	1,952,061
1907-08	380,649	98,013	268,781	..	452,622	1,298,224	2,498,289
1908-09	70,453	53,648	263,527	..	575,895	902,360	1,865,883
1909-10	33,270	73,927	115,329	148,862	438,054	965,850	1,775,392
1910-11	67,002	97,942	109,572	..	159,695	842,358	1,276,569

NOTE—Salt is not manufactured in Eastern Bengal and Assam

No. 9

EASTERN BENGAL AND ASSAM.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE OF DUTY in the years 1905-06 to 1910-11*

	Sales of Salt	Revenue realised	Annual average Chittagong price per 100 maunds of Liverpool salt, excluding duty	Rate of duty per maund on salt imported by Sea
	Private Salt imported by Sea			
		₹	₹	₹ a.
1905-06	1,952,763	29,29,152	50	1 8
1906-07	1,964,985	28,94,459	50	1 8 1 —
1907-08	2,072,665	20,72,761	50	1 —
1908-09	2,024,032	20,24,033	53	1 —
1909-10	1,742,226	17,42,226	57	1 —
1910-11	1,679,454	16,79,454	59	1 —

NOTE—There is no Government salt in Eastern Bengal and Assam

No. 10

BENGAL.—*QUANTITY (in maunds of 82$\frac{2}{7}$lb) of SALT IMPORTED or MANUFACTURED, in each year from 1891-92 to 1919-11*

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	Salt made under Excise licenses	GRAND TOTAL
1891-92	5,527,227	655,709	..	879,841	45,972	309,306	591,103	42,118	9,051,276	(a) 8,985	9,060,261
1892-93	5,940,724	938,190	..	999,718	544,363	342,690	543,683	73,940	9,383,308	(a) 67,202	19,450,510
1893-94	6,504,081	746,700	53,370	1,350,654	899,334	453,795	503,514	50,238	10,361,686	(a) 15,430	10,377,116
1894-95	7,503,440	1,753,698	..	1,138,547	1,031,113	725,348	688,972	22,759	12,863,877	(a) 210,631	13,074,508
1895-96	6,394,362	1,113,110	..	781,897	1,038,252	507,778	417,629	2,033	10,255,061	(b) 178,460	10,433,521
1896-97	4,481,722	609,408	..	1,079,069	1,063,152	420,941	541,946	24,172	8,220,410	(b) 195,000	8,415,410
1897-98	7,115,200	973,422	..	1,128,113	1,569,890	791,428	557,347	86,564	12,221,964	(b) 162,351	12,384,315
1898-99	6,276,968	508,510	..	885,076	1,553,262	489,839	557,473	79,434	10,350,562	..	10,350,560
1899-1900	6,163,731	1,416,240	..	1,036,408	1,280,871	333,225	519,071	31,044	10,780,590	..	10,780,595
1900-01	4,593,642	664,302	..	1,126,105	1,640,513	309,199	507,704	840	8,932,305	..	18,932,305
1901-02	6,554,361	1,354,514	..	1,789,680	2,442,330	483,437	712,572	11,992	13,388,886	..	13,388,886
1902-03	5,232,650	900,195	..	1,254,513	2,229,566	400,182	598,165	..	10,615,265	..	10,615,265
1903-04	5,599,022	1,529,562	..	1,458,124	2,071,516	109,162	255,380	146,624	11,169,890	..	11,169,890
1904-05	5,918,009	1,468,090	30,800	1,708,318	2,331,462	82,588	570,830	72,704	12,182,801	..	12,182,810
1905-06	4,475,849	613,859	767,032	1,685,140	2,085,844	432,223	728,988	29,999	10,818,934	..	10,818,954
1906-07	5,464,684	1,012,129	1,556,235	1,262,458	980,212	743,922	633,939	2,563	11,656,142	..	11,656,142
1907-08	44,33,476	1,378,521	1,731,027	1,597,109	2,477,532	1,038,618	958,461	7,764	13,302,508	..	13,302,508
1908-09	4,637,468	761,936	3,027,819	1,623,361	2,488,270	487,836	884,867	..	13,910,757	..	13,910,757
1909-10	3,735,536	783,302	2,350,979	1,149,659	1,147,211	1,121,398	883,214	4,000	11,678,319	..	11,678,319
1910-11	4,239,257	643,137	1,581,459	1,272,816	1,446,802	1,816,346	879,753	..	11,879,570	..	11,879,570

NOTE—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the sea borne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out whether the salt is landed or not

(a) Includes Government salt

(b) Government salt

No. 11

BENGAL.—*QUANTITY (in maunds of 82⅔ lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1891-92 to 1910-11*

	SALES OF SALT				REVENUE REALISED	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty	Rate of duty per maund on Salt imported by Sea
	Government Salt	PRIVATE SALT		TOTAL (a)			
		Imported by Sea (a)	Made in excise works				
					₹	₹	₹ a. p.
1891-92	..	10,020,673	18,469	10,039,539	2,40,92,550	64·74	2 8 —
1892-93	63,755	10,057,595	17,574	10,138,924	2,43,18,590	61·58	2 8 —
1893-94	15,600	9,967,201	8,860	9,991,661	2,38,07,680	77·81	2 8 —
1894-95	36,655	10,422,561	2,060	10,461,216	2,46,89,590	60·66	2 8 —
1895-96	74,635	10,366,382	..	10,441,017	2,51,04,330	57·87	2 8 —
1896-97	46,224	10,430,989	..	10,477,213	2,51,40,180	96·05	2 8 —
1897-98	17,047	10,319,271	..	10,336,318	2,46,45,460	80·3	2 8 —
1898-99	63,755	10,360,552	..	10,424,307	2,51,34,950	66·71	2 8 —
1899-1900	62,616	10,710,242	..	10,772,858	2,58,05,843	62·31	2 8 —
1900-01	84,687	10,535,433	..	10,620,120	2,54,46,185	70·19	2 8 —
1901-02	225,116	10,733,359	..	10,958,475	2,60,33,974	69·71	2 8 —
1902-03	50,350	11,260,355	..	11,310,705	2,68,05,913	56·24	2 8 — / 2 — —
1903-04	..	11,284,664	..	11,284,664	2,18,11,834	53·71	2 — —
1904-05	..	11,725,883	..	11,725,883	2,23,72,330	48·63	2 — — / 1 8 —
1905-06	..	10,057,648	..	10,057,648	1,53,74,314	50·73	1 8 —
1906-07	..	10,889,995	..	10,889,995	1,60,88,610	48·63	1 8 — / 1 0 —
1907-08	..	10,869,013	..	10,869,013	1,07,88,893	54·44	1 0 —
1908-09	..	11,281,212	..	11,281,212	1,12,46,304	50·01	1 0 —
1909-10	..	11,685,092	..	11,685,092	1,14,59,850	37·7	1 0 —
1910-11	..	11,907,324	..	11,907,324	1,02,30,391	45·7	1 0 —

(a) Includes figures for Eastern Bengal and Assam up to 1905-04

No. 12

BENGAL.—*QUANTITY (in maunds of 82⅔ lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER and QUANTITY PASSED FREE of DUTY, in each year from 1891-92 to 19..0-..1*

	By Eastern Bengal, Central Bengal, South Eastern, and Bengal Nagpur Railways	By East Indian Railway	By water	TOTAL	Salt passed free of duty for industrial purposes
1891-92	1,373,133	3,532,928	4,370,800	9,276,861	4,251
1892-93	1,209,157	3,504,487	4,886,643	9,600,287	3,924
1893-94	1,230,062	3,524,352	4,672,287	9,427,201	2,051
1894-95	1,026,384	3,521,825	5,016,079	9,564,288	1,150
1895-96	976,904	3,304,291	4,442,271	8,723,466	4,069
1896-97	1,097,841	4,166,744	3,860,726	9,125,311	3,000
1897-98	881,757	4,282,068	3,959,380	9,123,205	2,000
1898-99	1,997,363	3,286,405	3,895,050	9,178,818	2,000
1899-1900	2,084,666	3,292,222	3,983,270	9,360,158	1,760
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,963	3,740,840	3,299,353	9,538,156	..
1903-04	2,919,155	3,423,856	3,145,810	9,488,821	..
1904-05	3,093,455	3,420,780	3,236,308	9,750,543	..
1905-06	3,996,550	2,836,010	3,076,302	9,908,862	..
1906-07 (a)	6,433,203		2,489,674	8,922,877	..
1907-08 (a)	6,824,409		2,271,829	9,096,238	..
1908-09 (a)	6,755,132		2,214,408	8,969,540	..
1909-10 (a)	6,591,081		2,135,457	8,726,538	..
1910-11 (a)	6,609,317		2,336,893	8,946,210	..

(a) Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April 1906, figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead, the despatch of salt by rail and boats from the Sulkea and Kidderpur golas is shewn from the year 1906-07

No. 13

NORTHERN INDIA.—*QUANTITY (in maunds of 82⅔ lb) of SALT which PAID DUTY in each section under the COMMISSIONER of SALT REVENUE, and QUANTITY supplied FREE of DUTY to NATIVE STATES, in each year from 1891-92 to 1910-11*

	Rates of duty		Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	TOTAL OF DUTY-PAID SALT	Salt passed free of duty to Native States
	Rs	a.					
1891-92	2	8	3,042,815	5,031,897	61,985	8,136,697	189,197
1892-93	2	8	2,979,099	5,615,210	73,481	8,667,790	229,471
1893-94	2	8	2,863,399	4,306,900	55,977	7,226,276	246,018
1894-95	2	8	2,656,308	5,066,649	55,133	7,778,090	245,217
1895-96	2	8	3,154,410	4,4,90018	72,025	7,716,453	232,399
1896-97	2	8	2,759,877	4,675,423	72,652	7,507,952	225,584
1897-98	2	8	2,685,065	4,761,670	71,521	7,518,256	246,595
1898-99	2	8	2,890,831	4,974,899	51,250	7,916,980	267,494
1899-1900	2	8	2,969,274	4,467,130	50,115	7,486,519	201,941
1900-01	2	8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2	8	3,056,620	4,377,228	48,116	7,481,964	231,505
1902-03	2 2	8 —	3,120,814	4,379,006	52,640	7,552,460	136,758
1903-04	2	—	3,311,551	4,829,543	54,386	8,195,480	170,074
1904-05	2 (a)1	— 8	3,134,138	4,907,185	47,140	8,178,463	221,566
1905-06 [1]	1	8	3,438,343	5,522,626	54,018	9,014,986	176,501
1906-07	1	— (b)	3,159,923	6,029,635	69,616	9,259,174	116,718
1907-08	1	—	3,711,418	5,886,214	67,514	9,665,146	166,271
1908-09	1	—	3,827,979	5,869,143	71,189	9,768,311	220,830
1909-10	1	—	3,882,565	5,529,558	61,407	9,473,530	170,113
1910-11	1	—	3,876,769	5,119,253	66,626	9,062,648	191,045

(a) Duty reduced from the 20th March 1905
(b) " " " " 20th March 1907

No. 14

NORTHERN INDIA.—*DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1891-92 to 1910-11*

	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	TOTAL
1891-92	57,18,300	1,25,79,740	1,54,960	1,84,53,000
1892-93	58,60,160	1,40,38,030	1,83,700	2,00,81,890
1893-94	56,21,090	1,07,67,250	1,39,940	1,65,28,280
1894-95	51,12,260	1,25,66,630	1,37,830	1,79,16,720
1895-96	59,29,970	1,12,25,050	1,80,060	1,73,35,080
1896-97	55,80,480	1,16,88,560	1,81,630	1,74,50,670
1897-98	61,39,750	1,19,04,180	1,78,800	1,82,22,730
1898-99	65,19,240	1,24,37,250	1,28,130	1,90,84,626
1899-1900	68,11,018	1,11,67,826	1,25,288	1,81,04,132
1900-01	69,13,185	1,24,00,055	1,27,086	1,94,40,326
1901-02	69,55,222	1,09,43,972	1,29,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,559
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,037	96,87,387	93,319	1,55,68,743
1905-06	50,32,727	82,85,483	81,038	1,33,99,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643
1908-09	37,28,761	58,69,143	71,203	96,69,107
1909-10	37,93,887	55,29,557	61,426	93,84,870
1910-11	37,92,161	51,19,253	66,641	89,78,055

No. 15

BOMBAY.—*QUANTITY (in maunds of 82⅔ lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1891-92 to 1910-11*

	Rate of duty per maund	QUANTITY OF SALT WHICH PAID FULL DUTY (a)							QUANTITY OF SALT SUPPLIED FREE OR ON A DUTY OF 3 PIES, 1 ANNA, OR 2½ ANNAS PER MAUND	GRAND TOTAL	Proceeds realised (b)	Charges of collection	Net revenue
		MANUFACTURED			IMPORTED			Total quantity which paid duty					
		For home consumption	For inland consumption, that is exported from the Presidency by land	TOTAL	By sea	By land	TOTAL		Supplied to other Government, Native States, and for other purposes within the Presidency				
	R a.										R	R	R
1891-92 .	2 8	3,385,866	3,108,046	6,493,912	7,774	51,643	59,417	6,553,329	157,975	6,711,304	1,66,17,010	12,97,700	1,53,19,310
1892-93 .	2 8	3,061,724	3,147,096	6,208,820	6,780	229,151	235,931	6,444,751	17,719	6,462,470	1,64,67,020	13,65,980	1,51,01,040
1893-94 .	2 8	2,964,375	3,614,893	6,579,268	11,848	242,332	254,180	6,833,448	30,587	6,864,035	1,71,27,560	14,22,160	1,57,05,400
1894-95 .	2 8	3,009,987	3,464,080	6,474,067	15,311	296,533	311,844	6,785,911	29,222	6,815,133	1,71,42,860	14,55,740	1,56,87,120
1895-96 .	2 8	3,088,193	3,292,650	6,380,852	7,772	321,855	329,627	6,710,479	53,464	6,763,943	1,74,69,800	15,41,940	1,59,27,860
1896-97 .	2 8	2,986,470	3,297,198	6,283,668	4,936	275,815	280,751	6,564,419	50,045	6,614,464	1,71,69,500	15,83,680	1,55,85,820
1897-98 .	2 8	3,111,317	3,359,855	6,471,172	8,198	296,869	305,067	6,776,239	42,210	6,818,449	1,76,20,860	16,05,470	1,60,15,390
1898-99 .	2 8	3,007,515	3,586,560	6,594,075	7,849	259,989	267,838	6,861,913	41,446	6,903,359	1,84,50,620	15,27,500	1,69,23,170
1899-1900 .	2 8	2,791,535	3,746,606	6,538,231	8,830	220,282	229,112	6,767,343	66,151	6,833,494	1,75,40,640	16,56,260	1,58,84,380
1900-01 .	2 8	2,575,826	3,897,555	6,473,381	8,793	300,976	309,769	6,783,150	54,564	6,837,714	1,76,07,388	15,91,320	1,60,16,068
1901-02 .	2 8	2,450,794	3,902,859	6,353,653	10,141	243,846	253,987	6,611,640	73,233	6,685,073	1,71,74,561	15,86,169	1,55,88,392
1902-03 .	2 8 / 2 —	2,382,522	4,158,850	6,541,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,553	15,92,094	1,59,88,459
1903-04 .	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,39,83,295	16,48,930	1,23,34,365
1904-05 .	2 — / 1 8	2,645,588	4,299,587	6,945,125	16,676	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978
1905-06 .	1 8	2,520,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239
1906-07 .	1 8 / 1 —	2,625,472	5,078,111	7,703,583	27,505	312,027	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212
1907-08 .	1 —	2,887,845	5,502,781	8,390,126	22,950	364,861	387,811	8,777,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533
1908-09 .	1 —	2,709,695	5,729,362	8,439,057	20,551	355,322	375,873	8,814,930	107,020	8,921,950	96,59,582	18,14,118	78,45,464
1909-10 .	1 —	2,746,208	5,663,099	8,409,307	15,354	402,673	418,027	8,827,334	67,691	8,895,025	97,41,206	18,05,226	78,75,980
1910-11 .	1 —	2,962,448	5,513,209	8,475,657	17,996	359,437	377,433	8,853,090	118,082	8,971,172	97,55,213	19,98,278	77,56,935

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 10 and 18
(b) Include miscellaneous salt collections

No. 16

BOMBAY.—*QUANTITY (in maunds of 82⅔ lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY in each year from 1891-92 to 1910-11*

	IMPORTED BY SEA			IMPORTED BY LAND				GRAND TOTAL
	Portuguese India: Goa, Daman, and Diu	Other places	TOTAL	Goa	Daman and Káthiawár	Other places	TOTAL	
1891-92 . .	402	7,372	7,774	51,618	10	15	51,643	59,417
1892-93 . .	512	6,268	6,780	228,755	383	13	229,151	235,931
1893-94 . .	6,600	5,248	11,848	241,471	846	15	242,332	254,180
1894-95 . .	5,203	10,108	15,311	293,495	3,024	14	296,533	311,844
1895-96 . .	4	7,768	7,772	321,842	..	13	321,855	329,627
1896-97 . .	2	4,933	4,935	275,803	..	12	275,815	280,750
1897-98 . .	3	8,195	8,198	296,857	..	12	296,869	305,067
1898-99 . .	1	7,848	7,849	259,978	..	11	259,989	267,838
1899-1900 . .	1	8,829	8,830	220,265	..	17	220,282	229,112
1900-01 . .	1	8,792	8,793	300,962	..	14	300,976	300,769
1901-02 . .	2	10,139	10,141	243,831	..	15	243,846	253,987
1902-03 . .	1	7,904	7,905	264,896	..	14	264,910	272,815
1903-04 . .	2	13,558	13,560	267,280	..	15	267,295	280,855
1904-05 . .	..	16,676	16,676	280,358	..	18	280,376	297,052
1905-06 . .	..	21,327	21,327	283,081	..	19	283,100	304,427
1906-07 . .	..	27,505	27,505	312,007	..	19	312,026	339,531
1907-08 . .	..	22,950	22,950	364,843	..	18	364,861	387,811
1908-09 . .	..	20,551	20,551	355,305	..	17	355,322	357,873
1909-10 . .	..	15,354	15,354	402,651	..	22	402,673	418,027
1910-11 . .	..	17,996	17,996	359,418	..	19	359,437	377,433

No. 17

SIND.—*QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1891-92 to 1910-11*

	Imported	Manufactured	Total	Delivered for consumption			Total proceeds realised	Charges of collection	Net revenue
				Home	Inland	Total			
							₹	₹	₹
1891-92	729	241,974	242,703	240,206	1,768	241,974	6,50,090	1,30,640	5,19,450
1892-93	780	249,511	250,291	246,797	2,714	249,511	6,72,450	1,22,610	5,49,840
1893-94	660	242,827	243,487	247,893	3,596	251,489	6,76,329	1,24,990	5,51,330
1894-95	787	270,746	271,533	247,890	3,404	251,294	6,80,640	1,25,980	5,54,660
1895-96	847	294,761	295,608	258,108	2,578	260,686	7,06,980	1,21,300	5,85,680
1896-97	1,339	259,112	260,451	267,407	1,708	269,115	7,31,910	1,25,530	6,06,380
1897-98	1,282	290,820	292,102	267,366	676	268,042	7,21,930	1,23,660	5,98,270
1898-99	1,415	300,674	302,089	265,340	3,696	269,036	7,33,860	1,39,330	5,94,530
1899-1900	1,269	318,609	319,878	271,593	3,052	274,645	7,44,740	1,32,410	6,12,330
1900-01	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832
1901-02	9,423	320,945	330,368	268,914	962	269,876	7,56,309	1,34,873	6,15,436
1902-03	20,152	291,699	311,851	276,231	724	276,955	7,79,608	1,40,231	6,39,377
1903-04	12,725	349,575	362,300	274,901	1,010	275,911	6,28,262	1,34,258	4,95,004
1904-05	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174
1905-06	10,106	384,836	394,942	336,332	996	337,329	5,83,149	1,36,032	4,48,117
1906-07	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155
1907-08	13,950	400,785	414,735	385,251	2,286	387,537	4,86,591	1,43,820	3,42,771
1908-09	21,167	434,862	456,029	373,892	..	373,892	4,79,031	1,72,859	3,06,172
1909-10	13,260	488,804	502,064	390,421	..	390,421	4,84,401	1,85,820	2,98,581
1910-11	25,996	435,298	461,294	392,949	..	392,949	4,96,902	1,79,174	3,17,728

No. 18

MADRAS.—*QUANTITY (in maunds of 82⅔lb) of SALT MANUFACTURED and IMPORTED in each year from 1891-92 to 1910-11*

	Manufactured			Imported: from Bombay, Goa, and other places	Grand Total
	By Government	Under excise licenses	Total		
1891-92	1,876,058	7,913,166	9,789,224	1,375,650	11,164,874
1892-93	1,912,592	7,295,425	9,208,017	1,264,081	10,472,098
1893-94	1,255,005	6,123,486	7,378,491	1,053,203	8,431,694
1894-95	1,230,783	7,274,848	9,005,631	1,151,549	10,157,180
1895-96	1,683,988	6,894,554	8,578,542	1,278,891	9,857,433
1896-97	3,351,928	6,335,857	9,687,785	1,131,940	10,819,725
1897-98	1,754,973	4,708,936	6,463,909	1,252,053	7,715,962
1898-99	1,224,213	5,716,199	6,940,412	1,170,560	8,110,972
1899-1900	2,399,718	5,025,566	7,425,284	1,219,247	8,644,531
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,002	9,891,302	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,066,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050
1908-09	4,512,244	7,593,790	12,106,034	1,182,477	13,288,511
1909-10	2,570,842	5,709,043	8,279,885	1,150,885	9,430,770
1910-11	4,812,500	7,583,312	12,400,812	1,350,905	13,751,717

No. 19

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORTED SALT, and RATE OF DUTY, in each year from 1891-92 to 1910-11*

	Sold for home and inland consumption				Proceeds realised	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt	Monopoly price per maund
	Government salt	Imported	Made under excise licenses	Total				
					₹	*Annas*	₹ a.	₹ a. p.
1891-92	999,830	1,375,650	5,809,915	8,185,395	1,74,00,630	9·5	2 8	2 10— 2 11— 2 12—
1892-93	987,343	1,264,081	5,906,030	8,157,454	1,66,85,930	11·17	2 8	2 10— 2 11— 2 12—
1893-94	984,378	1,053,203	5,978,208	8,015,789	1,59,49,310	9·5	2 8	2 10— 2 11— 2 12—
1894-95	1,153,952	1,151,549	5,916,144	8,221,645	1,75,34,320	10·17	2 8	2 10— 2 11— 2 12—
1895-96	1,214,352	1,278,893	5,778,151	8,271,396	1,94,45,400	9·33	2 8	2 10— 2 11— 2 12—
1896-97	1,155,766	1,131,940	5,735,557	8,023,263	1,65,38,460	9·67	2 8	2 10— 2 11— 2 12—
1897-98	1,798,870	1,252,053	5,328,699	8,379,313	1,70,44,790	9·5	2 8	2 10— 2 11— 2 11 6 2 12— 2 13—
1898-99	2,505,036	1,170,560	4,702,939	8,378,535	1,98,70,770	9·25	2 8	2 10— 2 11— 2 11 6
1899-1900	3,029,148	1,219,247	4,357,114	8,605,509	1,82,93,540	9·23	2 8	2 10— 2 11—
1900-01	2,927,985	1,136,360	4,996,107	9,060,452	1,83,53,995	9·38	2 8	2 10— 2 11—
1901-02	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10·4	2 8	2 10— 2 11—
1902-03	2,648,889	1,208,907	5,264,423	9,122,219	2,00,59,084	10·4	2 8 2 —	2 11— 2 10— 2 3— 2 2—
1903-04	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11·35	2 —	2 3— 2 2—
1904-05	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,274	8·70	2 — 1 8	2 3— 2 2— 1 11— 1 10—
1905-06	2,726,015	1,066,093	6,119,173	9,911,281	1,55,59,523	8·72	1 8	1 11— 1 10—
1906-07	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8·17	1 8 1 —	1 11— 1 10— 1 3— 1 2—
1907-08	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8·08	1 —	1 3— 1 2—
1908-09	3,741,966	1,182,477	6,123,779	11,048,222	1,03,74,668	8·17	1 —	1 3— 1 2—
1909-10	3,708,886	1,150,885	6,132,037	10,991,808	1,04,29,888	8·23	1 —	1 3— 1 2—
1910 11	3,578,676	1,350,905	6,369,963	11,299,544	1,05,82,514	8·27	1 —	1 3— 1 2—

No. 20

MADRAS.—*QUANTITY of SALT (in maunds of 82⅔ lb) SUPPLIED FREE of DUTY, in each year from 1891-92 to 1910-11*

	To French Government	For fish curing	For other purposes	Total
1891-92	58,363	175,099	—	233,462
1892-93	57,107	160,466	—	217,573
1893-94	52,863	146,947	—	199,810
1894-95	54,880	148,822	—	203,702
1895-96	53,127	170,790	—	223,917
1896-97	54,995	149,023	—	204,018
1897-98	41,622	157,722	—	199,344
1898-99	54,577	138,655	—	193,232
1899-1900	44,224	191,985	1,600	237,809
1900-01	54,070	202,239	600	256,909
1901-02	57,576	248,876	1,800	308,252
1902-03	56,102	180,865	800	237,767
1903-04	60,833	192,720	(a) 7,602	261,155
1904-05	61,474	199,833	(b) 3,600	264,907
1905-06	61,730	157,865	(c) 5,700	225,295
1906-07	73,238	150,823	(d) 8,860	232,921
1907-08	57,616	205,275	(e) 6,400	259,291
1908-09	80,470	197,135	2,540	280,145
1909-10	16,882	179,944	10,108	251,904
1910-11	52,114	222,076	4,691	288,880

(a) Includes 6,000 mds. sent to the Travancore State
(b) „ 2,400 mds. „ „ „
(c) „ 3,600 mds. „ „ „
(d) „ 6,000 mds. „ „ „
(e) „ 4,000 mds. „ „ „

No. 21

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1891-92 to 1910-11*

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		R	R	R
1891-92	7,095,205	1,76,81,800	17,73,890	1,59,07,910
1892-93	7,198,924	1,69,94,830	17,55,520	1,52,39,310
1893-94	7,262,803	1,62,31,360	18,58,650	1,43,72,710
1894-95	7,554,286	1,78,46,130	19,23,450	1,59,22,680
1895-96	7,654,190	1,97,68,990	21,51,410	1,76,17,580
1896-97	7,300,603	1,68,16,306	21,57,670	1,46,58,630
1897-98	7,585,492	1,72,72,466	18,00,680	1,54,71,780
1898-99	7,844,005	1,99,84,130	17,41,870	1,82,42,260
1899-1900	8,182,865	1,85,50,390	19,14,190	1,66,36,200
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,895	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,085	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,52,898	20,50,513	1,02,02,385
1908-09	10,375,184	1,06,20,404	15,81,788	90,38,616
1909-10	10,204,089	1,06,73,640	14,03,679	92,69,961
1910-11	10,359,936	1,08,64,310	16,69,400	91,94,910

STAMPS

[TABLES 1 TO 12, PAGES 83 TO 99]

(Compiled from special official returns)

The stamp revenue is derived from two great classes of stamps—judicial or court-fee stamps and non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870; non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation.

The immediate control of the stamp revenue is vested in the local Governments, subject to the general supervision of the Government of India.

The stamps are manufactured in England, the quantities required for consumption being sent to India on annual indents. They are consigned to the Central Stamp depôts at Calcutta, Madras, Bombay, Rangoon, and Karáchi, whence supplies are distributed to local depôts and offices on indent. The Central depôts supply the requirements of the different provinces as shewn below:—

Calcutta	Bengal, the United Provinces of Agra and Oudh, Eastern Bengal and Assam, Central India, and the Central Provinces and Berar (in regard to stamps for copies).
Madras	Madras Presidency, Coorg, and the treasuries at Bangalore and Travancore.
Bombay	Bombay Presidency (excluding Sind), the Central Provinces and Berar (except in regard to stamps for copies which, as stated above, are supplied from the Calcutta Depôt), and Abu, Anadra, and the connected areas in Rajputana.
Rangoon	Burma and the Andamans.
Karáchi	Sind, Baluchistan, the North-West Frontier Province, the Punjab, Rajputana (except Abu, Anadra, and the connected areas in Rajputana, which, as stated above, are supplied from the Bombay Depôt), the Residency treasuries in Kashmir, the Khorasan Agency treasury, and the areas under the jurisdiction of the Political Resident in the Persian Gulf.

In each province there is a Superintendent of Stamps,—(in Bengal, Eastern Bengal and Assam, and Madras he is a member of the Board of Revenue and in the United Provinces, the Junior Secretary to the Board of Revenue), who ordinarily combines other functions with the function of administering the stamp revenue. Stamps are sold by certain officials (such as postmasters) and by licensed vendors whose business is conducted under rules framed by the local authorities, and to whom stamps are supplied in quantity at various rates of discount.

Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. These officers are required, when affixing the labels, to impress them by means of a stamping machine, and also to stamp or write on the face of the label the date of impression, their initials being added when the duty amounts to five rupees and upwards, and their signatures (under the label) when the duty amounts to twenty rupees or more. The centres provided for the purpose of affixing and impressing labels are—the Calcutta, Chittagong, Dacca, Godavari, Timevelly, Malabar, and South Canara collectorates; the Moulmein, Akyab, and Bassein treasuries; the offices of the Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Karáchi, Nagpur, and Aden; and the office of the Junior Secretary to the Board of Revenue, United Provinces of Agra and Oudh.

The various classes of stamps with their values are—

Unified postage and revenue stamps	Half-anna and one anna
Foreign bill stamps	from 2 annas to 6 rupees
Share-transfer stamps	" " " " 10 "
Special adhesive stamps	" " " " 1,000 "
Húndi stamped paper	" " " " 15 "
Impressed non-judicial stamps	" " " " 1,000 "
Adhesive court-fee stamps	" 1 anna " 6 "
Impressed " "	" 10 rupees " 1,000 "
Stamps for copies	" 2 annas " 2 "

The revenue from stamps has increased steadily, as will be seen from the figures appended:—

		Judicial R	Non-judicial R	TOTAL R
Annual average	1878-79 to 1882-83	2,20,39,898	1,05,76,996	3,26,16,894
" "	1883-84 to 1887-88	2,53,38,468	1,14,60,348	3,67,98,816
" "	1888-89 to 1892-93	2,80,85,838	1,34,57,032	4,15,42,870
" "	1893-94 to 1897-98	3,19,19,232	1,49,75,448	4,68,94,680
" "	1898-99 to 1902-03	3,46,26,250	1,54,23,172	5,00,49,422
" "	1903-04 to 1907-08	3,97,16,153	1,93,06,120	5,90,22,273
In the year	1908-09	4,54,17,902	2,30,59,639	6,84,77,541
" "	1909-10	4,84,62,115	2,28,73,098	7,13,35,213
" "	1910-11	5,13,78,846	2,42,68,923	7,56,47,769

STAMPS

No. 1

RECEIPTS and CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1886-87 to 1910-11*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	NET RECEIPTS	Cost of general supervision	Cost of stamps, stamped paper and plain paper used with Court-fee stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
1886-87	2,59,17,900	1,15,53,410	3,74,71,310	6,31,350	4,48,420	35,720	11,15,490	3,63,55,820	1,84,140	5,87,660
1887-88	2,65,45,760	1,21,20,840	3,86,66,600	6,52,980	4,35,330	36,240	11,24,550	3,75,42,050	1,65,250	6,28,420
1888-89	2,65,23,970	1,26,08,980	3,91,32,950	6,38,070	4,32,340	41,760	11,12,170	3,80,20,780	1,58,600	6,26,420
1889-90	2,77,69,080	1,31,04,200	4,08,73,280	6,63,520	4,70,220	54,000	11,87,740	3,96,85,540	1,36,060	6,16,060
1890-91	2,73,46,840	1,33,73,970	4,07,20,810	6,59,550	4,64,780	49,060	11,73,390	3,95,47,420	1,36,920	5,68,440
1891-92	2,88,61,970	1,37,10,770	4,25,72,740	6,93,180	4,68,380	54,060	12,15,620	4,13,57,120	1,46,260	4,67,560
1892-93	2,99,27,330	1,44,87,240	4,44,14,570	7,31,340	5,31,720	56,560	13,19,610	4,30,94,960	1,22,780	7,58,510
1893-94	3,06,26,010	1,44,22,030	4,50,48,040	7,37,650	5,21,620	57,420	13,16,690	4,37,31,350	1,23,130	8,07,310
1894-95	3,16,09,060	1,45,95,470	4,62,04,530	7,56,820	5,71,060	62,590	13,90,470	4,48,14,060	1,23,640	8,30,640
1895-96	3,22,16,770	1,49,93,250	4,72,10,020	7,52,380	5,07,590	67,280	13,27,250	4,58,82,770	1,28,530	8,35,860
1896-97	3,21,19,660	1,55,83,140	4,77,02,800	7,71,960	5,65,180	64,560	14,01,700	4,63,01,100	1,30,860	8,25,400
1897-98	3,30,24,660	1,52,83,350	4,83,08,010	7,79,360	5,26,280	73,280	13,78,920	4,69,29,090	1,27,110	8,37,860
1898-99	3,24,23,250	1,45,06,890	4,79,30,140	7,53,600	5,19,830	95,550	13,68,980	4,65,61,160	1,25,440	7,72,550
1899-1900	3,40,45,352	1,48,85,993	4,89,31,345	7,46,190	5,92,100	71,614	14,09,904	4,75,21,441	1,32,584	7,21,622
1900-01	3,42,35,253	1,53,71,309	5,01,06,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	1,36,222	7,99,894
1901-02	3,58,47,764	1,58,08,990	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	1,37,046	7,78,773
1902-03	3,55,79,632	1,60,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	1,44,039	7,11,259
1903-04	3,67,06,185	1,69,59,972	5,36,66,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	1,43,139	7,56,488
1904-05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,17,273	84,155	17,20,545	5,43,12,540	78,296	8,25,525
1905-06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,967	65,836	6,68,439
1906-07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,248	6,59,586	82,004	17,73,838	5,81,42,795	1,11,606	7,62,081
1907-08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,67,641	1,22,513	8,10,018
1908-09	4,54,17,992	2,30,59,639	6,84,77,541	10,98,248	7,57,414	2,84,264	21,39,926	6,63,37,615	1,24,873	8,42,759
1909-10	4,84,62,115	2,28,73,098	7,13,35,213	11,39,513	7,80,312	1,55,514	20,75,339	6,92,59,874	65,067†	8,27,156
1910-11	5,13,78,846	2,42,68,923	7,56,47,769	11,56,320	8,13,619	1,54,925	21,24,855	7,35,22,914	64,161†	8,32,299

† Incomplete—See foot note (*b*) to table No. 10

No. 1—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA, from 1886-87 to 1910-11*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon (*a*)
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	2,46,21,750	10,41,760	2,40,150	14,240	2,59,17,900	2,88,880	3,11,290	14,420	6,14,590	1,95,190
1887-88	2,51,50,770	11,06,320	2,52,040	36,630	2,65,45,760	2,94,840	2,91,140	13,050	5,99,030	2,01,390
1888-89	2,50,76,080	11,64,130	2,66,400	16,360	2,65,23,970	2,68,610	2,86,420	17,960	5,73,990	2,23,290
1889-90	2,62,31,250	12,15,030	3,01,550	21,250	2,77,89,080	2,78,700	3,03,070	23,130	6,04,900	2,33,240
1890-91	2,59,08,400	11,14,110	3,06,900	17,430	2,73,46,840	2,71,040	3,04,580	21,300	5,96,920	2,14,090
1891-92	2,73,56,270	11,64,620	3,21,700	19,380	2,88,61,970	2,86,190	3,00,690	24,890	6,11,770	2,07,280
1892-93	2,82,84,140	13,07,240	3,19,110	16,840	2,99,27,330	2,96,580	3,18,840	25,120	6,40,540	2,74,090
1893-94	2,88,32,470	14,31,270	3,35,660	26,610	3,06,26,010	3,07,330	3,39,160	27,330	6,73,820	3,01,950
1894-95	2,97,95,590	14,41,790	3,48,750	22,930	3,16,09,060	3,21,530	3,55,960	32,030	7,09,520	3,02,010
1895-96	3,03,99,050	14,46,050	3,53,610	18,060	3,22,16,770	3,17,710	3,21,680	33,770	6,73,160	3,26,270
1896-97	3,02,71,790	14,60,900	3,74,110	12,860	3,21,19,660	3,24,220	3,74,180	34,026	7,29,420	2,96,430
1897-98	3,11,07,670	14,76,020	4,25,120	15,850	3,30,24,660	3,30,650	3,37,050	39,150	7,06,850	2,95,230
1898-99	3,14,19,980	15,23,350	4,73,030	15,910	3,34,23,250	3,41,170	3,51,320	35,740	7,28,230	2,71,770
1899-1900	3,20,23,568	15,61,872	4,44,396	15,516	3,40,45,352	3,42,885	3,99,382	36,705	7,78,972	2,65,539
1900-01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,73,053	33,936	7,04,716	2,56,757
1901-02	3,35,97,463	17,74,505	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,764
1902-03	3,33,22,993	17,69,658	4,70,607	16,374	3,55,79,632	3,03,513	3,72,299	34,720	7,10,532	3,05,746
1903-04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904-05	3,57,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905-06	3,71,44,792	19,67,197	5,05,247	20,750	3,96,27,986	3,51,189	4,78,356	41,139	8,70,654	2,94,768
1906-07	3,76,86,873	20,07,893	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	35,045	7,82,831	3,33,483
1907-08	4,14,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,941	4,42,669	1,96,116	9,94,826	3,41,725
1908-09	4,28,11,127	20,64,199	5,37,536	5,040	4,54,17,902	3,66,949	4,69,447	1,38,076	9,74,472	3,36,862
1909-10	4,56,84,800	22,21,176	5,67,471	8,668	4,84,62,115	4,01,578	4,76,346	56,668	9,33,586	3,76,493
1910-11	4,85,55,904	22,32,216	5,79,125	11,601	5,13,78,846	4,13,410	5,11,169	60,357	9,84,936	3,78,098

* Figures for Berar are included with effect from 1903-04

(*a*) See note (*b*) at foot of table No. 4

No. 1—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for all INDIA, from 1886-87 to 1910-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	Cheque and receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	82,59,990	12,33,450	5,52,420	8,52,050	1,74,750	2,24,060	2,56,690	1,15,53,410	3,42,470	1,37,130	21,300	5,00,900	3,92,470
1887-88	86,46,370	12,57,370	5,79,750	8,91,280	1,83,670	2,71,870	3,00,536	1,21,20,840	3,58,140	1,44,190	23,190	5,25,520	4,27,030
1888-89	90,17,380	13,43,470	6,12,160	9,07,200	1,95,300	2,96,630	2,36,840	1,26,08,980	3,72,460	1,45,920	23,800	5,42,180	4,01,530
1889-90	94,04,740	13,91,740	6,19,460	9,61,660	1,83,750	2,76,400	2,66,450	1,31,04,200	3,84,820	1,62,150	30,870	5,77,840	3,82,820
1890-91	94,66,100	15,44,550	5,22,940	9,92,290	1,69,760	3,21,010	3,57,320	1,33,73,970	3,88,510	1,60,200	27,760	5,76,470	3,74,350
1891-92	99,62,920	14,56,810	5,27,860	10,62,300	1,64,320	3,05,250	2,31,310	1,37,10,770	4,06,990	1,67,690	29,170	6,03,850	2,60,270
1892-93	1,06,72,650	14,69,490	5,14,320	11,00,690	1,59,470	3,43,140	2,27,586	1,44,87,240	4,34,760	2,12,880	31,430	6,79,070	4,84,420
1893-94	1,06,10,590	14,80,050	5,38,120	11,32,140	1,72,320	2,92,180	1,95,630	1,44,22,030	4,30,320	1,82,460	30,090	6,42,870	5,05,360
1894-95	1,06,94,810	15,23,360	4,99,420	11,71,850	1,53,300	3,51,040	2,01,690	1,45,95,470	4,35,290	2,15,100	30,560	6,80,950	5,28,830
1895-96	1,07,17,200	16,43,700	5,81,960	12,29,720	1,62,370	4,00,980	2,57,320	1,49,93,250	4,34,670	1,85,910	33,510	6,54,090	5,59,590
1896-97	1,12,62,570	18,08,840	5,09,530	12,66,580	1,87,550	3,62,750	2,11,320	1,55,83,140	4,47,740	1,91,000	33,540	6,72,280	5,28,970
1897-98	1,11,83,790	17,14,450	4,02,660	12,91,590	1,44,400	3,49,250	1,97,210	1,52,83,350	4,48,690	1,89,230	34,130	6,72,050	5,92,630
1898-99	1,04,75,120	16,11,670	3,72,550	12,87,710	1,31,640	3,31,510	2,96,690	1,45,06,890	4,12,420	1,68,520	61,820	6,42,760	5,00,780
1899-1900	1,04,48,483	18,58,940	4,21,281	13,28,841	1,47,026	3,68,178	3,13,244	1,48,85,993	4,03,305	1,92,718	34,909	6,30,932	4,56,083
1900-01	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	2,34,822	2,60,754	1,58,71,309	6,06,180	1,98,377	39,917	8,44,474	5,34,127
1901-02	1,12,78,402	17,47,291	5,24,882	14,90,478	1,36,872	2,56,852	2,44,422	1,56,08,999	6,21,730	2,15,009	38,266	8,75,005	4,67,008
1902-03	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,05,512
1903-04	1,18,08,825	20,03,692	6,29,928	16,28,239	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,681	4,57,390
1904-05	1,21,44,932	21,99,056	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,433	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905-06	1,32,60,121	23,47,704	7,56,651	13,81,204	2,44,760	5,30,349	3,61,958	1,88,82,748	7,00,553	2,72,476	49,084	10,22,113	3,73,671
1906-07	1,38,76,312	23,80,339	8,40,396	9,70,629	2,66,270	10,34,345	3,41,685	1,97,12,430	6,91,191	2,52,857	46,959	9,91,007	4,28,598
1907-08	1,48,85,185	34,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,295	2,31,69,016	7,23,757	2,69,054	1,19,478	11,12,289	4,68,293
1908-09	1,53,72,944	33,90,600	8,42,574	11,54,915	3,17,207	11,75,547	8,05,852	2,30,59,639	7,31,299	2,87,967	1,46,188	11,65,454	5,05,897
1909-10	1,52,63,435	32,79,023	9,22,330	8,44,546	3,41,876	5,72,521	9,08,367	2,28,73,098†	7,37,935	3,04,972	98,846	11,41,753	4,51,263
1910-11	1,50,11,317	35,00,588	12,98,084	8,06,809	5,38,261	8,74,225	10,84,248	2,42,68,923‡	7,42,910	3,02,441	94,568	11,39,919	4,54,201

* Figures for Berar are included with effect from 1903-04

† Includes Rs. 7,25,000 as contributions on account of unified stamps in Burma, Bengal, and the Central Provinces and Berar

‡ " Rs. 10,65,000 " " " " " " " " " and Bombay

No. 2

RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1886-87 to 1910-11

	India, General*	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Punjab	North-West Frontier Province	Bombay	Central Provinces	Madras	TOTAL
	RECEIPTS										
1886-87	3,98,480	8,87,190	7,42,160	1,34,63,170	63,69,170	35,21,480		47,98,440	14,69,530	58,21,690	3,74,71,310
1887-88	4,59,380	8,89,540	7,86,820	1,38,16,030	65,89,160	37,28,990		48,91,050	15,33,860	59,71,770	3,86,66,600
1888-89	4,42,050	9,11,100	7,26,770	1,38,38,980	66,02,640	39,01,300		49,99,390	15,75,120	61,35,600	3,91,32,950
1889-90	4,38,940	12,02,720	8,03,030	1,42,37,780	69,41,880	39,06,130		52,35,010	16,06,770	65,01,020	4,08,73,280
1890-91	4,49,130	12,51,040	7,67,650	1,43,06,600	67,32,810	38,93,440		53,55,920	15,19,350	64,44,870	4,07,20,810
1891-92	4,16,600	13,23,910	8,20,820	1,51,00,460	69,35,320	40,76,710		54,55,210	16,95,020	67,48,690	4,25,72,740
1892-93	4,53,850	15,54,890	8,15,260	1,55,45,460	71,52,210	41,10,630		57,38,300	16,90,310	73,53,660	4,44,14,570
1893-94	4,81,340	15,60,930	8,47,170	1,59,76,140	72,49,820	41,39,260		56,08,560	17,52,140	74,32,680	4,50,48,040
1894-95	4,91,770	16,94,300	8,19,220	1,67,61,150	70,77,390	40,17,110		58,22,130	17,08,890	78,72,660	4,62,04,530
1895-96	4,68,360	17,04,310	8,84,830	1,67,71,630	72,99,990	42,67,220		61,26,950	17,19,310	79,67,420	4,72,10,020
1896-97	4,94,980	16,49,830	9,00,180	1,75,74,300	70,92,730	45,99,360		57,23,650	17,26,870	79,40,900	4,77,02,800
1897-98	4,20,050	17,01,070	8,69,750	1,77,59,420	73,21,770	44,09,850		58,06,530	15,98,920	84,20,650	4,83,08,010
1898-99	3,32,660	17,64,730	9,67,770	1,73,81,080	74,15,700	42,79,840		59,76,320	15,45,430	82,66,610	4,79,30,140
1899-1900	3,15,080	19,36,806	9,27,100	1,82,78,888	75,56,940	43,30,794		59,12,250	13,31,557	83,41,930	4,89,31,345
1900-01	2,98,470	20,82,932	9,46,530	1,84,34,830	82,87,510	42,85,712		58,93,160	13,11,508	85,65,910	5,01,06,562
1901-02	3,07,701	22,62,761	9,48,220	1,90,05,559	83,81,010	38,38,267	3,86,721	62,79,450	15,57,806	86,89,268	5,16,56,763
1902-03	2,90,888	26,33,861	10,24,218	1,95,70,438	80,46,760	39,54,828	3,91,528	60,90,513	14,61,136	82,48,133	5,16,22,303
903-04	2,90,639	29,43,307	9,87,445	1,98,35,514	82,52,041	40,54,142	3,86,819	61,53,798	23,03,119	84,59,333	5,36,66,157
1904-05	2,90,749	33,14,176	9,98,661	2,08,65,298	84,46,719	40,43,287	3,74,361	64,20,027	24,35,661	88,44,146	5,60,33,085
1905-06	2,81,595	36,43,980	87,60,106	1,43,62,962	88,98,531	38,42,119	4,13,972	64,92,115	26,63,694	92,51,660	5,85,10,734
1906-07	2,78,115	37,96,661	90,68,715	1,47,06,682	92,21,082	38,61,070	4,21,654	62,61,861	23,95,476	99,05,317	5,99,16,633
1907-08	39,86,616	38,34,291	96,38,890	1,55,88,275	97,46,325	40,94,259	4,66,473	64,45,101	26,94,163	1,04,90,363	6,69,84,756
1908-09	40,30,082	35,76,057	99,39,964	1,55,99,225	99,83,699	46,85,226	4,86,535	64,21,397	29,27,608	1,08,27,747	6,84,77,541
1909-10	38,73,088	36,11,058	1,01,63,928	1,56,17,383	1,10,40,172	48,96,983	5,21,384	69,20,806	31,99,324	1,14,91,087	7,13,35,213
1910-11	39,32,914	38,95,908	1,06,73,528	1,58,60,510	1,20,50,322	48,96,193	5,03,258	81,95,942	35,24,203	1,21,14,991	7,56,47,769

NOTE.—Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08

No. 2—*continued*

RECEIPTS and CHARGES (in rupees) on account of STAMPS in each PROVINCE and PRESIDENCY of INDIA from 1886-87 to 1910-11—continued

	India, General*	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Punjab	North West Frontier Province	Bombay	Central Provinces	Madras	TOTAL
					CHARGES						
1886-87	17,360	30,650	19,370	3,49,720	1,41,750	1,20,550		2,01,560	29,780	2,04,750	11,15,490
1887-88	18,460	26,340	19,810	3,56,680	1,42,050	1,25,300		1,92,150	29,100	2,14,660	11,24,550
1888-89	19,270	30,660	18,630	3,26,890	1,41,000	1,36,700		1,86,560	33,010	2,19,450	11,12,170
1889-90	17,590	45,250	19,020	3,35,060	1,56,200	1,41,690		2,14,400	30,890	2,27,640	11,87,740
1890-91	18,410	43,700	19,470	3,43,810	1,52,270	1,40,510		2,01,400	28,820	2,25,000	11,73,390
1891-92	17,210	37,850	21,060	3,56,490	1,54,890	1,46,910		2,19,400	29,980	2,31,830	12,15,620
1892-93	18,170	44,970	20,760	3,80,920	1,53,530	1,57,940		2,49,380	35,080	2,58,860	13,19,610
1893-94	20,800	51,040	22,170	3,85,960	1,62,370	1,51,320		2,21,290	34,790	2,66,950	13,16,690
1894-95	18,130	55,260	22,180	4,03,440	1,53,950	1,50,990		2,55,480	36,250	2,94,790	13,90,470
1895-96	20,620	57,550	23,420	4,00,050	1,32,540	1,60,350		2,28,060	44,100	2,60,560	13,27,250
1896-97	19,440	57,820	23,620	4,20,390	1,43,140	1,73,910		2,54,290	38,770	2,70,320	14,01,700
1897-98	17,250	61,840	22,350	4,30,950	1,45,550	1,66,220		2,16,000	34,620	2,84,140	13,78,920
1898-99	15,090	58,070	23,120	4,12,510	1,50,310	1,60,540		2,33,160	32,890	2,83,290	13,68,980
1899-1900	14,057	59,596	23,940	4,23,547	1,55,110	1,74,447		2,75,730	29,307	2,54,170	14,09,904
1900-01	11,230	63,762	25,770	4,83,092	2,22,820	1,69,688		2,52,855	34,473	2,85,500	15,49,190
1901-02	11,651	73,957	24,595	4,93,989	2,18,690	1,53,425	18,612	2,35,282	40,543	2,86,595	15,57,330
1902-03	11,352	80,800	27,438	4,95,497	2,20,041	1,61,152	17,226	2,28,147	40,570	3,04,419	15,86,642
1903-04	11,957	97,184	27,886	5,25,152	2,29,266	1,63,099	16,893	2,33,307	35,637	2,99,687	16,90,061
1904-05	13,110	1,05,368	26,792	5,26,827	2,25,795	1,71,916	18,363	2,32,082	32,332	3,17,745	17,20,548
1905-06	13,225	1,25,694	2,28,562	3,49,792	2,50,777	1,66,875	19,279	3,06,494	93,562	3,38,507	18,92,767
1906-07	10,754	1,31,622	2,47,494	3,50,512	2,37,365	1,60,020	17,762	2,06,083	85,833	3,26,343	17,73,838
1907-08	21,114	1,26,004	2,53,661	3,60,841	2,54,685	1,69,845	19,548	2,15,069	98,601	4,97,747	20,17,115
1908-09	40,987	1,23,436	2,82,410	3,75,125	2,59,381	1,75,885	21,515	2,47,422	1,08,495	5,28,270	21,39,926
1909-10	35,992	1,30,086	2,59,235	3,77,025	2,74,895	1,86,692	21,699	2,95,586	1,10,456	3,83,674	20,75,339
1910-11	40,178	1,25,838	2,65,953	3,77,871	2,70,584	1,82,129	20,573	3,36,108	1,14,772	3,90,349	21,24,855

NOTE.—Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 3

RECEIPTS and CHARGES (in rupees) on account of STAMPS for INDIA, GENERAL,* *from 1886-87 to 1910-11*

	RECEIPTS			CHARGES					
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
1886-87	2,14,730	1,83,750	3,98,480	13,520	2,610	1,230	17,360	3,81,120	
1887-88	2,55,600	2,03,780	4,59,380	14,830	2,840	790	18,460	4,40,920	3,650
1888-89	2,36,420	2,05,630	4,42,050	14,590	3,700	980	19,270	4,22,780	5,110
1889-90	2,42,120	1,96,820	4,38,940	13,500	3,060	1,030	17,590	4,21,350	5,080
1890-91	2,35,460	2,13,670	4,49,130	13,880	3,290	1,240	18,410	4,30,720	5,440
1891-92	2,26,720	1,89,880	4,16,600	12,150	4,080	980	17,210	3,99,390	2,990
1892-93	2,53,300	2,00,550	4,53,850	13,300	3,350	1,520	18,170	4,35,680	5,680
1893-94	2,73,730	2,07,610	4,81,340	13,500	5,510	1,790	20,800	4,60,540	4,690
1894-95	2,98,360	1,93,410	4,91,770	13,300	3,420	1,410	18,130	4,73,640	360
1895-96	2,64,970	2,03,390	4,68,360	13,360	5,440	1,820	20,620	4,47,740	3,950
1896-97	3,03,240	1,91,740	4,94,980	12,760	4,610	2,070	19,440	4,75,540	4,580
1897-98	2,52,860	1,67,190	4,20,050	11,400	3,980	1,870	17,250	4,02,800	4,110
1898-99	2,26,860	1,05,800	3,32,660	7,340	5,770	1,980	15,090	3,17,570	3,030
1899-1900	2,06,024	1,09,056	3,15,080	7,399	5,063	1,595	14,057	3,01,023	2,212
1900-01	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,87,240	2,928
1901-02	2,14,250	93,451	3,07,701	6,262	3,879	1,510	11,651	2,96,050	4,464
1902-03	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	2,79,536	4,549
1903-04	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	2,78,682	3,492
1904-05	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	2,77,639	4,855
1905-06	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	2,68,370	3,555
1906-07	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,67,361	2,841
1907-08	18,51,405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	39,65,502	5,002
1908-09	20,86,563	19,43,519	40,30,082	7,801	10,607	22,579	40,987	39,89,095	4,623
1909-10	20,90,997	17,82,091	38,73,088	7,595	5,957	22,440	35,992	38,37,096	2,705
1910-11	19,37,296	19,95,618	39,32,914	8,120	10,879	21,179	40,178	38,92,736	2,973

*Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08

No. 3—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **INDIA, GENERAL,*** *from 1886-87 to 1910-11*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	1,89,540	2,510	22,680	..	2,14,730	4,880	1,400	90	6,290	..
1887-88	2,32,970	60	22,570	..	2,55,600	5,330	1,400	30	6,760	630
1888-89	2,13,420	..	23,000	..	2,36,420	4,910	1,740	60	6,710	730
1889-90	2,20,590	..	21,530	..	2,42,120	4,210	1,950	..	6,160	750
1890-91	2,11,060	..	24,400	..	2,35,460	3,950	1,660	150	5,760	810
1891-92	2,04,020	..	22,700	..	2,26,720	3,640	2,810	..	6,450	490
1892-93	2,24,720	..	28,580	..	2,53,300	4,130	1,740	..	5,870	720
1893-94	2,45,740	..	27,990	..	2,73,730	4,400	4,140	1,790	10,330	1,670
1894-95	2,67,230	..	21,130	..	2,88,360	4,660	1,910	1,410	7,980	120
1895-96	2,41,280	..	23,690	..	2,64,970	4,440	2,630	1,820	8,890	960
1896-97	2,76,280	..	26,960	..	3,03,240	4,400	2,940	1,860	9,200	820
1897-98	2,22,460	..	30,400	..	2,52,860	4,210	2,530	1,870	8,610	1,000
1898-99	2,00,470	..	25,390	..	2,26,860	3,790	4,340	1,980	10,110	1,160
1899-1900	1,88,149	14,095	3,780	..	2,06,024	3,467	3,733	1,595	8,795	465
1900-01	1,73,225	16,230	3,443	..	1,92,898	1,844	1,564	1,708	5,116	781
1901-02	1,98,115	11,495	3,822	908	2,14,250	2,053	2,441	1,510	6,004	1,548
1902-03	1,88,249	..	3,624	513	1,92,382	1,913	2,116	1,572	5,601	1,279
1903-04	1,89,844	..	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904-05	1,83,719	..	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905-06	1,75,313	..	3,205	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906-07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,562
1907-08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,777
1908-09	20,75,656	2,655	7,418	834	20,86,563	3,888	8,071	465	12,424	975
1909-10	20,78,785	3,277	7,990	945	20,90,997	3,949	3,667	873	8,489	1,147
1910-11	19,23,819	4,316	7,873	1,288	19,37,296	4,010	7,266	1,074	12,350	876

No. 3—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **INDIA, GENERAL,*** *from 1886-87 to 1910-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	51,290	..	19,390	63,850	27,720	19,240	2,260	1,83,750	8,720	1,190	1,160	11,070	..
1887-88	59,140	10	18,970	75,630	24,910	22,340	2,780	2,03,780	9,500	1,440	760	11,700	3,020
1888-89	59,600	..	15,960	81,650	22,980	22,720	2,720	2,05,630	9,680	1,960	920	12,560	4,380
1889-90	54,160	..	18,530	86,400	18,090	23,390	2,250	1,96,820	9,290	1,110	1,030	11,430	4,330
1890-91	55,420	..	17,230	91,340	20,200	25,510	3,970	2,13,670	9,930	1,630	1,090	12,650	4,630
1891-92	54,630	..	17,140	77,030	14,750	23,310	3,020	1,89,880	8,510	1,270	980	10,760	2,500
1892-93	60,180	..	15,340	79,900	18,910	23,520	2,700	2,00,550	9,170	1,610	1,520	12,300	4,960
1893-94	60,560	..	16,130	77,960	21,510	29,240	2,210	2,07,610	9,100	1,370	..	10,470	3,620
1894-95	55,910	..	16,620	73,010	18,690	26,990	2,190	1,93,410	8,630	1,520	..	10,150	240
1895-96	62,070	..	17,770	77,830	17,990	24,130	3,600	2,03,390	8,920	2,810	..	11,730	2,990
1896-97	66,190	..	14,440	72,720	16,120	20,370	1,090	1,91,740	8,360	1,679	210	10,240	3,760
1897-98	61,090	..	13,610	64,650	8,800	17,630	1,410	1,67,190	7,180	1,450	..	8,630	3,110
1898-99	52,860	..	11,500	23,520	770	15,060	2,090	1,05,800	3,550	1,430	..	4,980	1,870
1899-1900	57,250	..	11,316	24,207	609	13,872	1,802	1,09,056	3,932	1,330	..	5,262	1,747
1900-01	58,218	..	10,398	22,974	625	12,103	1,254	1,05,572	4,519	1,595	..	6,114	2,147
1901-02	52,815	..	7,731	21,301	217	10,278	1,109	93,454	4,209	1,438	..	5,647	2,916
1902-03	65,309	..	10,109	20,843	440	986	814	98,506	4,329	1,422	..	5,751	3,270
1903-04	58,080	..	9,996	24,413	383	883	2,956	96,711	4,461	1,911	..	6,372	2,133
1904-05	62,516	..	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	..	6,445	3,486
1905-06	67,760	5	9,157	20,472	775	825	3,611	1,02,605	4,539	3,085	..	7,624	2,441
1906-07	66,353	..	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907-08	2,49,745	11,17,810	1,62,514	8,340	90,624	1,95,008	3,11,170	21,35,211	3,615	2,754	4,396	10,765	3,225
1908-09	3,78,976	11,19,861	1,19,830	24,915	68,966	1,39,249	91,722	19,43,519	3,913	2,536	22,114	28,563	3,649
1909-10	3,81,378	9,78,625	1,17,865	44,545	79,917	73,592	1,06,168	17,82,091	3,646	2,290	21,567	27,503	1,553
1910-11	3,82,870	10,71,241	1,52,875	6,800	1,19,707	1,53,874	1,08,651	19,95,618	4,110	3,613	20,105	27,828	2,097

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands, to which Mysore Assigned Tracts, Sembhar, Hyderabad, Muscat and the Presidency have been added from 1907-08

No. 4

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BURMA**, *from 1886-87 to 1910-11*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (*b*)
1886-87	5,86,990	3,00,200	8,87,190	16,840	13,360	450	30,650	8,56,540		5,060
1887-88	5,55,860	3,33,680	8,89,540	18,710	7,480	150	26,340	8,63,200		8,610
1888-89	5,48,050	3,63,050	9,11,100	20,470	9,590	600	30,660	8,80,440		11,710
1889-90	7,56,060	4,46,660	12,02,720	24,300	18,620	2,330	45,250	11,57,470		10,070
1890-91	8,01,160	4,49,880	12,51,040	22,690	20,620	390	43,700	12,07,340		10,450
1891-92	8,11,800	5,12,110	13,23,910	25,550	11,780	520	37,850	12,86,060		9,890
1892-93	9,59,400	5,95,490	15,54,890	28,730	15,790	450	44,970	15,09,920		10,470
1893-94	10,02,680	5,58,250	15,60,930	28,080	22,160	800	51,040	15,09,890		16,270
1894-95	11,50,010	5,44,290	16,94,300	28,680	25,950	630	55,260	16,39,040		10,310
1895-96	11,32,810	5,71,500	17,04,310	28,800	27,130	1,620	57,550	16,46,760		11,210
1896-97	10,65,780	5,84,050	16,49,830	30,430	25,350	1,040	57,820	15,92,010		12,550
1897-98	10,39,980	6,61,090	17,01,070	24,970	25,890	980	61,840	16,39,230		12,420
1898-99	10,52,410	7,12,320	17,64,730	25,990	21,120	960	58,070	17,06,660		15,510
1899-1900	11,69,387	7,67,419	19,36,806	37,605	20,695	1,296	59,596	18,77,210		12,347
1900-01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170		18,032
1901-02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804		23,141
1902-03	15,83,053	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061		22,009
1903-04	16,42,124	13,01,183	29,43,307	52,097	42,895	2,192	97,184	28,46,123		31,567
1904-05	18,81,272	14,32,904	33,14,176	55,038	46,171	4,159	1,05,368	32,08,808	5,404	(*a*)62,023
1905-06	22,93,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,608
1906-07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,425	1,31,622	36,65,039	24,213	28,135
1907-08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,715	32,400
1908-09	23,07,811	12,68,246	35,76,057	54,285	66,302	2,849	1,23,436	34,52,621	25,400	28,125
1909-10	22,33,687	13,77,371	36,11,058	53,876	72,980	3,230	1,30,086	34,80,972	24,554	21,129
1910-11	22,69,215	16,26,693	38,95,908	55,428	67,746	2,964	1,26,838	37,70,070	24,539	20,320

(*a*) Includes the value of the Stamps sent from Calcutta to form the opening stock of the new Central Depôt at Rangoon for supply to local depôts and the Andamans with effect from the 1st March 1905

(*b*) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depôt at Rangoon

No. 4—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BURMA**, *from 1886-87 to 1910-11*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
1886-87	5,86,790	"	"	200	5,86,990	6,990	10,940	"	17,930	1,570
1887-88	5,55,830	"	"	30	5,55,860	7,430	5,030	"	12,460	2,460
1888-89	5,46,740	"	"	1,310	5,48,050	7,660	6,330	"	13,990	3,230
1889-90	7,48,290	5,130	320	2,320	7,56,060	9,790	8,940	170	18,900	2,700
1890-91	7,98,160	"	40	2,960	8,01,160	10,050	15,900	10	25,960	2,420
1891-92	8,08,780	"	20	3,000	8,11,800	10,030	8,140	30	18,200	3,240
1892-93	9,57,180	"	"	2,220	9,59,400	11,110	10,660	20	21,790	3,060
1893-94	9,98,690	"	"	3,990	10,02,680	11,780	16,180	80	28,040	6,330
1894-95	11,48,760	"	"	1,250	11,50,010	13,370	18,710	130	32,210	3,670
1895-96	11,32,060	"	"	750	11,32,810	12,760	20,680	220	33,660	3,880
1896-97	10,64,580	"	"	1,200	10,65,780	13,390	17,790	430	31,610	3,390
1897-98	10,39,200	"	"	780	10,39,980	13,570	19,606	190	33,360	3,180
1898-99	10,52,410	"	"	"	10,52,410	13,620	15,690	90	29,800	5,020
1899-1900	11,69,387	"	"	"	11,69,387	15,265	16,504	144	31,913	3,745
1900-01	12,27,785	24,473	"	46	12,52,304	9,808	19,055	795	29,658	8,228
1901-02	13,86,454	37,829	"	285	14,24,568	10,942	24,079	111	35,132	11,384
1902-03	15,44,689	38,333	"	51	15,83,053	11,735	25,074	165	36,974	10,428
1903-04	15,99,383	42,740	"	1	16,42,124	13,784	30,788	121	44,693	13,214
1904-05	18,18,772	62,500	"	"	18,81,272	14,986	35,439	231	50,656	30,706
1905-06	22,22,995	70,302	"	"	22,93,297	16,727	50,235	328	67,290	13,835
1906-07	24,06,245	73,035	"	"	24,79,280	17,505	50,824	134	68,463	12,810
1907-08	23,87,764	85,139	"	"	24,72,903	17,678	51,602	236	69,516	15,804
1908-09	22,11,806	96,005	"	"	23,07,811	17,007	48,443	118	65,568	13,998
1909-10	21,32,045	1,01,512	"	130	22,33,687	16,661	47,881	123	64,665	11,533
1910-11	21,63,163	1,06,052	"	"	22,69,215	15,831	47,490	256	63,577	11,110

No. 4—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BURMA** *from 1886-87 to 1910-11*

	RECEIPTS								CHARGES				Cost of *stamps* other than judicial supplied by the Stamp Office, Calcutta and Rangoon
	Impressed stamps	Impressed labels	Húndis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	1,68,060	1,20,650	15,810	42,200	6,290	140	7,150	3,00,200	9,860	2,420	440	12,720	3,490
1887-88	1,11,220	1,23,890	16,150	44,780	8,130	12,010	17,500	3,33,680	11,280	2,450	150	13,880	6,150
1888-89	1,42,320	1,20,710	16,700	52,680	8,220	2,790	19,630	3,63,050	12,810	3,260	600	16,670	8,480
1889-90	2,02,720	1,39,850	11,260	66,590	9,270	440	16,530	4,46,660	14,510	9,680	2,160	26,350	7,370
1890-91	2,05,040	1,33,740	9,610	70,260	9,050	8,600	13,580	4,49,880	12,640	4,720	380	17,740	8,040
1891-92	2,37,200	1,40,490	11,330	79,270	6,310	19,720	17,740	5,12,110	15,520	3,640	490	19,650	6,650
1892-93	2,87,140	1,48,380	11,970	86,020	8,050	30,250	23,680	5,95,490	17,620	5,130	430	23,180	7,410
1893-94	2,93,370	1,46,080	10,960	77,250	6,300	260	24,030	5,58,250	16,300	5,980	720	23,000	9,940
1894-95	2,78,600	1,43,160	6,880	78,290	5,200	220	32,540	5,44,290	15,310	7,240	500	23,050	6,640
1895-96	2,73,190	1,43,700	8,620	84,010	5,970	420	55,530	5,71,560	16,020	7,050	1,400	24,470	7,330
1896-97	2,82,130	1,69,390	9,140	90,740	7,540	1,140	23,920	5,84,050	17,040	8,060	1,110	26,210	9,160
1897-98	3,45,560	1,58,200	12,720	1,03,360	11,160	950	29,080	6,61,090	21,400	6,290	790	28,480	9,240
1898-99	3,68,380	1,77,110	13,640	1,12,540	10,720	1,060	28,870	7,12,320	22,170	5,420	880	28,470	10,490
1899-1900	3,69,772	2,35,939	12,241	1,10,051	9,128	1,288	29,000	7,67,419	22,340	4,191	1,152	27,683	8,571
1900-01	4,19,493	2,04,056	16,852	1,34,396	16,157	1,841	37,949	8,30,628	26,531	6,121	1,452	34,104	9,807
1901-02	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902-03	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903-04	6,43,746	3,80,712	39,538	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904-05	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,904	40,052	10,732	3,928	54,712	31,315
1905-06	7,38,676	3,73,850	42,376	27,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906-07	7,37,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907-08	7,60,818	4,50,640	35,669	..	21,690	21,317	71,254	13,61,388	39,940	13,911	2,637	56,488	16,596
1908-09	7,24,030	3,75,020	38,693	..	24,041	31,252	75,210	12,68,246	37,278	17,859	2,731	57,868	15,027
1909-10	6,86,120	3,47,459	40,355	..	19,661	19,640	64,136	13,77,371	37,215	25,099	3,107	65,421	9,596
1910-11	6,96,996	4,57,458	59,319	..	30,116	30,085	1,52,719	16,26,693	39,597	20,256	2,408	62,261	9,710

(a) Includes from 1909-10 Rs. 2,00,000 annually as contribution on account of unified stamps

No. 5

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **EASTERN BENGAL** *and* **ASSAM**, *from 1886-87 to 1910-11*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1886-87	5,40,030	2,02,130	7,42,160	14,190	4,740	440	19,370	7,22,790	2,870	9,970
1887-88	6,01,990	1,84,836	7,86,826	14,350	4,610	350	19,310	7,67,010	2,860	13,610
1888-89	5,36,240	1,90,530	7,26,770	14,010	4,250	370	18,630	7,08,140	3,090	14,210
1889-90	5,90,140	2,12,890	8,03,030	15,380	3,480	160	19,020	7,84,010	2,570	16,210
1890-91	5,47,060	2,20,590	7,67,650	14,960	4,330	180	19,470	7,48,180	2,720	16,250
1891-92	5,90,990	2,29,830	8,20,820	15,990	4,830	240	21,060	7,99,760	3,370	11,890
1892-93	5,71,240	2,44,020	8,15,260	16,330	4,170	260	20,760	7,94,500	--	19,560
1893-94	6,02,240	2,44,930	8,47,170	16,670	5,320	180	22,170	8,25,000	--	19,400
1894-95	5,85,150	2,34,070	8,19,220	16,100	5,860	220	22,180	7,97,040	--	21,630
1895-96	6,40,290	2,44,540	8,84,830	17,420	5,820	180	23,420	8,61,410	--	19,050
1896-97	6,40,760	2,59,420	9,00,180	17,880	5,470	270	23,620	8,76,560	--	22,100
1897-98	6,13,230	2,56,520	8,69,750	17,210	4,600	540	22,350	8,47,400	--	19,180
1898-99	7,16,570	2,51,200	9,67,770	18,360	4,340	420	23,120	9,44,650	--	19,090
1899-1900	6,88,700	2,38,400	9,27,100	17,810	5,420	710	23,940	9,03,160	--	16,911
1900-01	6,85,750	2,60,780	9,46,530	19,240	6,200	330	25,770	9,20,760	--	19,905
1901-02	6,93,047	2,55,173	9,48,220	19,256	4,973	366	24,595	9,23,625	--	19,472
1902-03	7,29,539	2,94,679	10,24,218	21,090	5,629	719	27,438	9,96,780	--	22,083
1903-04	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	--	21,952
1904-05	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	--	19,863
1905-06 (a)	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	--	97,354
1906-07	65,23,587	25,45,128	90,68,715	1,99,518	42,535	5,441	2,47,494	88,21,221	--	1,76,239
1907-08	69,81,136	26,57,754	96,38,890	2,08,053	39,252	6,356	2,53,661	93,85,229	--	2,06,012
1908-09	72,68,786	26,71,178	99,39,964	2,10,947	44,423	7,040	2,62,410	96,77,554	--	1,96,976
1909-10	75,04,062	26,59,866	1,01,63,928	2,11,557	41,106	6,572	2,59,235	99,04,693	--	2,01,567
1910-11	80,52,132	26,21,396	1,06,73,528	2,13,511	45,784	6,658	2,65,953	1,04,07,575	--	1,82,812

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905.

No. 5—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **EASTERN BENGAL** *and* **ASSAM**, *from 1886-87 to 1910-11*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta
1886-87	5,00,310	28,560	11,010	150	5,40,030	8,230	3,630	350	12,210	3,740
1887-88	5,64,190	25,880	11,920	..	6,01,990	9,430	3,740	130	13,300	4,140
1888-89	4,96,110	28,150	11,980	..	5,36,240	8,390	3,430	180	12,000	4,520
1889-90	5,47,990	30,010	12,140	..	5,90,140	9,050	2,540	70	11,660	4,940
1890-91	5,04,740	30,250	12,070	..	5,47,060	8,430	2,560	40	11,030	4,700
1891-92	5,49,600	28,890	12,500	..	5,90,990	9,110	3,690	90	12,890	5,280
1892-93	5,29,130	29,480	12,630	..	5,71,240	8,910	2,930	130	12,030	4,920
1893-94	5,58,160	30,890	13,190	..	6,02,240	8,400	4,106	70	13,570	5,660
1894-95	5,42,440	29,900	12,810	..	5,85,150	9,030	2,820	100	11,950	6,550
1895-96	5,97,370	29,600	13,310	10	6,40,290	10,040	4,160	60	14,260	6,500
1896-97	5,96,860	29,990	13,910	..	6,40,760	10,030	3,190	180	13,400	6,190
1897-98	5,71,970	28,300	12,960	..	6,13,230	12,480	3,220	470	13,170	5,160
1898-99	6,69,280	33,250	14,060	..	7,16,570	10,730	3,030	100	13,360	5,350
1899-1900	6,40,440	35,640	13,620	..	6,88,700	16,550	3,420	600	14,570	5,232
1900-01	6,36,780	34,220	14,750	..	6,85,750	16,580	4,300	200	11,080	6,106
1901-02	6,45,491	33,201	14,355	..	6,93,047	6,593	3,350	240	10,183	7,209
1902-03	6,75,592	38,548	15,399	..	7,29,539	6,932	2,806	432	10,170	9,145
1903-04	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904-05	6,63,011	43,392	16,321	..	7,22,725	7,110	2,977	101	10,197	6,391
1905-06 (a)	59,90,693	3,52,778	1,56,553	..	65,00,024	64,745	27,589	25	92,359	32,033
1906-07	60,11,894	3,56,318	1,55,375	..	65,23,587	64,947	26,141	1,916	93,004	59,581
1907-08	64,26,308	3,82,475	1,72,353	..	69,81,136	69,744	23,480	2,038	95,262	70,482
1908-09	66,97,605	3,94,895	1,76,286	..	72,68,786	72,725	26,032	5,150	1,03,907	70,445
1909-10	69,29,331	3,98,395	1,76,286	..	75,04,062	74,434	23,770	1,037	99,894	69,960
1910-11	74,55,617	4,07,172	1,85,671	3,672	80,52,132	79,800	28,643	1,551	1,09,999	68,711

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 5—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **EASTERN BENGAL** *and* **ASSAM**, *from 1886-87 to 1910-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	1,80,930	...	1,520	9,580	...	6,160	3,940	2,02,130	5,960	1,110	90	7,160	6,230
1887-88	1,63,690	..	1,330	8,620	...	6,700	4,490	1,84,830	5,420	870	220	6,510	9,470
1888-89	1,70,190	..	1,240	8,640	...	6,589	3,880	1,90,530	5,620	820	190	6,630	9,690
1889-90	1,92,580	..	1,210	8,830	...	6,410	3,880	2,12,300	6,330	940	90	7,360	11,270
1890-91	2,01,530	..	680	8,930	...	6,390	3,010	2,20,590	6,530	1,770	140	8,440	11,550
1891-92	2,09,130	..	1,090	10,180	...	6,130	3,300	2,29,830	6,830	1,140	150	8,170	6,610
1892-93	2,21,540	..	1,170	10,500	...	7,440	3,370	2,44,020	7,360	1,240	130	8,730	14,640
1893-94	2,19,740	..	1,060	11,550	...	6,890	5,690	2,44,930	7,270	1,220	110	8,600	13,740
1894-95	2,10,400	..	600	12,380	...	7,030	3,660	2,34,070	7,070	3,040	120	10,230	15,080
1895-96	2,13,300	..	470	13,610	...	6,960	4,260	2,44,540	7,380	1,680	120	9,160	12,550
1896-97	2,33,570	..	740	14,720	...	6,600	3,790	2,59,420	7,850	2,280	90	10,220	15,910
1897-98	2,30,430	..	410	14,620	...	6,930	4,130	2,56,520	7,730	1,380	70	9,180	14,020
1898-99	2,24,780	..	260	15,310	...	6,830	4,020	2,51,200	7,630	1,310	320	9,260	13,230
1899-1900	2,09,410	..	620	16,430	...	6,370	5,170	2,38,400	7,260	2,000	110	9,370	11,679
1900-01	2,31,640	..	470	16,810	...	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02	2,24,961	113	1,377	15,446	...	8,455	4,821	2,55,173	12,663	1,623	126	14,412	12,263
1902-03	2,56,078	345	480	16,647	...	6,902	14,227	2,94,679	14,158	2,823	287	17,268	12,938
1903-04	2,48,411	289	216	16,507	...	7,169	6,165	2,78,757	13,814	4,132	92	18,038	14,535
1904-05	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,600	11,472
1905-06 (a)	20,51,267	..	30,158	92,696	7	66,016	19,938	22,60,082	1,20,909	12,460	2,834	1,36,203	65,316
1906-07	23,18,583	..	38,296	1,10,000	..	57,565	29,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08	24,24,358	1,000	31,427	1,10,000	80	68,558	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529
1908-09	24,34,423	378	27,834	1,10,000	151	68,530	29,862	26,71,178	1,38,222	18,391	1,890	1,58,503	1,26,531
1909-10	24,24,312	1,740	22,803	1,10,000	138	70,564	30,309	26,59,866	1,37,073	17,336	4,935	1,59,344	1,31,598
1910-11	23,78,604	8,421	27,343	1,10,000	159	69,933	26,936	26,21,396	1,33,711	17,136	5,107	1,55,954	1,14,101

(a) Variations in the figures for 1905-06 for Bengal and Eastern Bengal and Assam are mainly due to the territorial changes in those provinces during 1905

No. 6

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BENGAL**, *from 1886-87 to 1910-11*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
1886-87	99,92,170	34,71,000	1,34,63,170	2,17,330	1,26,070	6,320	3,49,720	1,31,13,450	71,230	1,95,820
1887-88	1,02,64,780	35,51,250	1,38,16,030	2,21,620	1,30,450	4,610	3,56,680	1,34,59,350	73,110	1,88,040
1888-89	1,00,88,110	37,50,870	1,38,38,980	1,99,190	1,21,920	5,780	3,26,890	1,35,12,090	70,990	2,18,900
1889-90	1,03,48,830	38,88,950	1,42,37,780	2,07,600	1,18,770	7,690	3,35,060	1,39,02,720	63,610	2,33,220
1890-91	1,01,88,710	41,17,890	1,43,06,600	2,03,160	1,34,450	6,200	3,43,810	1,39,62,790	63,900	2,12,350
1891-92	1,09,50,620	41,49,840	1,51,00,460	2,18,260	1,32,210	6,020	3,56,490	1,47,43,970	68,280	1,58,250
1892-93	1,11,93,560	43,51,900	1,55,45,460	2,28,010	1,45,730	7,180	3,80,920	1,51,64,540	76,530	2,90,370
1893-94	1,14,98,550	44,77,590	1,59,76,140	2,38,260	1,43,770	6,930	3,85,960	1,55,90,180	74,710	3,14,800
1894-95	1,21,67,580	45,33,570	1,67,01,150	2,38,740	1,37,770	6,930	4,03,440	1,62,97,710	71,020	3,35,180
1895-96	1,21,59,500	46,12,130	1,67,71,630	2,39,430	1,53,130	7,490	4,00,050	1,63,71,580	74,920	3,34,680
1896-97	1,24,20,620	51,53,680	1,75,74,300	2,56,060	1,59,170	5,160	4,20,390	1,71,53,910	75,780	3,36,860
1897-98	1,27,07,210	50,52,210	1,77,59,420	2,59,740	1,66,560	4,650	4,30,950	1,73,28,470	73,790	3,45,360
1898-99	1,27,87,610	45,93,470	1,73,81,080	2,51,440	1,56,300	4,770	4,12,510	1,69,68,570	72,160	3,09,860
1899-1900	1,34,67,293	48,11,595	1,82,78,888	2,59,361	1,59,749	4,437	4,23,547	1,78,55,341	80,504	3,02,364
1900-01	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,909
1901-02	1,36,77,280	53,28,279	1,90,05,559	3,26,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04	1,45,22,636	53,12,878	1,98,35,514	3,33,391	1,35,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05	1,52,49,002	56,16,296	2,08,65,298	(a)3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b)19,098	3,15,821
1905-06	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	—	3,49,792	1,40,13,170	7,084	1,67,328
1906-07	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,956	—	3,50,512	1,43,56,170	10,473	1,91,990
1907-08	1,06,39,520	49,48,755	1,55,88,275	2,09,024	1,51,817	—	3,60,841	1,52,27,434	9,101	1,92,797
1908-09	1,07,97,497	48,01,819	1,55,99,226	2,09,339	1,65,786	—	3,75,125	1,52,24,101	26,798	2,26,255
1909-10	1,11,39,083	44,78,300	1,56,17,383	2,05,403	1,71,622	—	3,77,025	1,52,40,358	26,131	1,99,776
1910-11	1,12,97,465	45,63,045	1,58,60,510	2,03,363	1,74,098	—	3,77,871	1,54,82,639	25,042	1,98,658

(a) Includes R1,596 on account of the district establishment
(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July 1904

No. 6—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BENGAL**, *from 1886-87 to 1910-11*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	93,08,780	5,06,370	1,77,020	—	99,92,170	1,39,900	87,540	—	2,27,440	79,480
1887-88	95,30,440	5,48,810	1,85,530	—	1,02,64,780	1,43,290	94,240	—	2,37,530	70,600
1888-89	93,29,380	5,70,830	1,87,900	—	1,00,88,110	1,15,600	83,470	—	1,99,070	89,260
1889-90	95,71,510	5,79,880	1,97,440	—	1,03,48,830	1,18,650	89,000	—	2,07,650	88,040
1890-91	94,95,350	4,96,160	1,97,200	—	1,01,88,710	1,15,030	98,110	—	2,13,140	76,960
1891-92	1,01,92,780	5,40,760	2,17,080	—	1,09,50,620	1,23,760	90,490	—	2,14,250	80,160
1892-93	1,04,11,770	5,61,080	2,20,710	—	1,11,93,560	1,25,770	98,400	—	2,24,170	87,960
1893-94	1,06,75,040	5,99,180	2,33,330	—	1,14,98,550	1,29,030	96,140	—	2,25,170	1,08,510
1894-95	1,13,22,280	6,05,200	2,40,100	—	1,21,67,580	1,32,990	1,03,150	—	2,36,140	1,22,230
1895-96	1,13,15,600	6,04,050	2,39,850	—	1,21,59,500	1,35,120	1,04,680	—	2,39,800	1,19,660
1896-97	1,15,32,720	6,35,420	2,52,480	—	1,24,20,620	1,41,290	1,08,360	—	2,49,650	1,19,290
1897-98	1,17,97,360	6,51,010	2,58,840	—	1,27,07,210	1,44,310	1,07,360	—	2,51,670	1,14,450
1898-99	1,18,54,570	6,75,400	2,57,640	—	1,27,87,610	1,47,090	1,02,120	—	2,49,210	1,07,820
1899-1900	1,25,11,391	6,89,119	2,66,783	—	1,34,67,293	1,52,671	1,00,180	—	2,58,851	1,06,781
1900-01	1,23,44,307	6,91,462	2,73,315	—	1,33,09,084	1,24,309	1,03,469	—	2,27,778	1,05,271
1901-02	1,26,43,091	7,54,984	2,79,205	—	1,36,77,280	1,22,744	97,363	—	2,20,107	1,26,720
1902-03	1,31,09,063	7,67,519	2,92,271	—	1,41,68,853	1,24,747	1,00,100	—	2,24,847	1,31,659
1903-04	1,34,38,760	7,82,979	3,00,897	—	1,45,22,636	1,28,378	1,26,088	—	2,54,466	1,27,406
1904-05	1,41,14,450	8,17,618	3,16,934	—	1,52,49,002	1,37,374	1,07,991	—	2,45,365	1,32,686
1905-06	96,11,956	5,28,489	1,84,369	—	1,03,24,814	85,335	1,00,508	—	1,85,843	85,424
1906-07	94,65,598	5,54,845	1,93,782	—	1,02,14,225	87,445	88,087	—	1,75,532	92,421
1907-08	98,80,478	5,65,759	1,93,283	—	1,06,39,520	88,558	98,266	—	1,86,824	82,897
1908-09	1,00,57,341	5,49,706	1,90,360	—	1,07,97,407	89,107	1,06,615	—	1,95,722	88,263
1909-10	1,03,50,432	5,82,480	2,05,821	350	1,11,39,083	94,236	1,09,579	—	2,03,806	97,577
1910-11	1,05,09,357	5,76,569	2,11,281	258	1,12,97,465	99,171	1,14,978	—	2,14,149	96,607

No. 6—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BENGAL**, *from 1886-87 to 1910-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	22,68,700	5,85,490	86,640	2,33,350	39,760	1,28,850	1,28,210	34,71,000	77,430	38,530	6,320	1,22,280	1,16,340
1887-88	23,07,940	5,76,250	96,110	2,22,420	50,820	1,48,960	1,48,730	35,51,250	78,330	36,210	4,610	1,19,150	1,17,440
1888-89	24,55,520	6,32,460	1,11,750	2,28,720	51,320	1,71,080	1,00,020	37,50,870	83,590	38,450	5,780	1,27,820	1,29,640
1889-90	25,79,030	6,41,940	1,18,670	2,40,900	42,730	1,55,640	1,10,040	38,88,950	88,950	30,770	7,690	1,27,410	1,45,180
1890-91	25,54,280	7,41,400	1,03,650	2,62,140	43,790	1,86,110	2,26,520	41,17,890	88,130	36,340	6,200	1,20,670	1,35,390
1891-92	27,90,110	6,68,650	1,08,650	2,92,230	40,220	1,61,730	88,150	41,49,840	94,500	41,720	6,020	1,42,240	78,090
1892-93	30,18,510	6,59,820	1,12,900	3,08,810	36,460	1,78,040	36,360	43,51,900	1,02,240	47,330	7,480	1,56,750	2,02,420
1893-94	31,16,230	6,54,510	1,24,940	3,33,610	42,440	1,64,900	40,960	44,77,590	1,06,230	47,630	6,930	1,60,790	2,06,290
1894-95	31,43,800	6,65,280	1,06,940	3,41,540	37,870	1,96,150	41,990	45,33,570	1,05,750	54,620	6,930	1,67,300	2,12,950
1895-96	30,60,140	7,68,410	1,30,240	3,56,370	39,050	1,89,230	68,590	46,12,130	1,04,310	48,450	7,490	1,60,250	2,15,020
1896-97	38,45,660	8,94,390	1,24,500	3,80,950	43,650	1,73,610	50,920	51,53,680	1,14,770	50,810	5,160	1,70,740	2,17,910
1897-98	34,72,430	8,60,190	86,930	3,74,600	35,690	1,84,250	39,110	50,52,210	1,15,420	59,200	4,650	1,79,270	2,30,910
1898-99	31,13,340	7,04,090	78,640	3,67,730	30,590	1,75,500	1,23,580	45,93,470	1,04,350	54,190	4,770	1,63,310	2,02,048
1899-1900	31,94,923	8,30,045	1,02,656	3,85,109	41,162	1,94,783	62,917	48,11,595	1,06,690	53,569	4,437	1,64,696	1,95,582
1900-01	36,82,858	7,48,257	1,23,698	4,13,467	50,000	59,169	48,297	51,25,746	1,90,768	56,928	7,618	2,55,314	2,35,638
1901-02	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,997	69,187	53,28,279	2,06,167	62,780	4,935	2,73,882	1,77,977
1902-03	36,51,626	8,45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,697	4,852	2,70,850	1,71,553
1903-04	35,88,206	7,98,594	1,31,466	4,66,527	56,793	2,03,667	67,613	53,12,878	2,05,663	59,237	6,446	2,70,346	1,86,420
1904-05	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,11,425	61,476	8,361	2,81,262	1,83,135
1905-06	22,06,810	9,67,303	1,24,409	4,04,327	82,478	1,82,038	60,783	40,38,148	1,11,688	52,261	..	1,63,949	81,904
1906-07	25,53,689	10,38,516	1,49,572	..	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	..	1,74,980	99,659
1907-08	24,92,870	11,17,985	1,62,505	..	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	..	1,74,017	1,09,000
1908-09	26,92,605	11,19,924	1,14,496	..	68,849	6,84,911	1,21,935	48,04,819	1,20,232	59,171	..	1,79,403	1,37,992
1909-10	24,01,553	9,72,056	3,16,218	..	79,773	1,59,997	2,78,701	44,78,306	1,11,167	62,052	..	1,73,219	1,02,199
1910-11	22,27,695	10,71,266	1,64,978	..	1,19,439	2,21,642	2,88,025	45,63,045	1,04,692	59,030	..	1,63,722	1,02,951

(a) Includes from 1909-10 Rs. 4,79,003 annually as contribution on account of unified stamps

No. 7

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *from 1886-87 to 1910-11*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1886-87	48,36,290	15,32,890	63,69,170	61,380	83,360	7,030	1,41,760	62,27,420	15,010	97,780
1887-88	49,54,800	16,34,360	65,89,160	53,300	80,740	7,920	1,42,960	64,47,110	11,740	1,06,440
1888-89	49,51,580	16,51,060	66,02,640	53,660	80,220	7,120	1,41,000	64,61,640	11,420	1,04,660
1889-90	52,32,370	17,09,510	69,41,880	53,910	93,660	8,630	1,56,200	67,85,680	12,380	1,08,720
1890-91	50,52,120	16,60,690	67,32,810	54,420	90,160	7,690	1,52,270	65,80,540	11,350	1,02,220
1891-92	52,03,230	17,32,090	69,35,320	55,260	98,900	8,730	1,54,890	67,80,430	11,120	75,680
1892-93	54,10,130	17,42,090	71,52,219	55,730	89,460	8,340	1,53,530	69,98,689	..	74,930
1893-94	54,74,910	17,74,910	72,49,820	57,480	96,180	8,710	1,62,370	70,87,450	..	98,570
1894-95	52,08,890	18,68,410	70,77,300	65,550	78,870	9,530	1,53,950	69,23,350	..	91,250
1895-96	54,34,560	18,65,430	72,99,990	49,130	72,750	10,660	1,32,540	71,67,450	..	1,03,130
1896-97	52,36,870	18,55,860	70,92,730	49,700	83,360	10,080	1,43,140	69,49,590	..	89,990
1897-98	55,38,180	17,83,590	73,21,770	50,550	76,700	18,300	1,45,550	71,76,220	..	1,50,440
1898-99	56,81,930	17,33,770	74,15,700	47,960	89,630	13,320	1,50,910	72,65,390	..	1,17,780
1899-1900	57,87,130	17,69,810	75,56,940	52,050	88,270	14,790	1,55,110	74,01,830	..	97,079
1900-01	63,27,630	19,59,880	82,87,510	1,15,360	92,000	15,460	2,22,820	80,64,690	..	1,16,248
1901-02	64,65,380	19,15,630	83,81,010	1,19,760	82,890	16,040	2,18,690	81,62,320	..	1,13,071
1902-03	61,89,098	18,57,862	80,46,760	1,16,197	94,116	15,723	2,26,041	78,26,719	..	1,05,843
1903-04	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	80,22,773	..	1,04,827
1904-05	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	82,21,014	..	1,02,417
1905-06	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	86,47,754	..	88,832
1906-07	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	89,83,717	..	83,040
1907-08	73,54,619	23,91,706	97,46,325	1,30,461	1,10,928	13,296	2,54,685	94,91,640	..	82,615
1908-09	77,54,338	22,29,361	99,83,699	1,28,094	1,17,788	13,493	2,59,331	97,24,318	..	98,124
1909-10	86,37,454	24,02,718	1,10,40,172	1,41,572	1,19,548	13,775	2,74,895	1,07,65,277	..	89,629
1910-11	96,37,028	24,13,294	1,20,50,322	1,41,660	1,14,740	14,184	2,70,584	1,17,79,738	..	1,23,040

No. 7—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *from 1886-87 to 1910-11*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1886-87	45,61,370	2,74,920	..	..	48,36,290	10,620	54,160	2,040	66,820	49,660
1887-88	46,49,290	2,87,410	..	18,100	49,54,800	9,600	44,800	2,420	56,820	48,050
1888-89	46,45,960	3,05,620	..	..	49,51,580	8,880	47,420	2,240	58,540	50,440
1889-90	49,10,210	3,22,160	..	..	52,32,370	8,450	54,070	2,420	64,940	55,410
1890-91	47,37,200	3,14,920	..	..	50,52,120	7,780	53,000	2,120	62,900	49,330
1891-92	48,74,720	3,28,510	..	..	52,03,230	8,280	56,080	2,320	66,680	42,740
1892-93	50,57,550	3,52,580	..	..	54,10,130	8,280	54,730	2,130	65,140	45,810
1893-94	50,68,200	4,06,710	..	..	54,74,910	8,250	60,010	2,360	70,620	60,890
1894-95	48,30,000	3,78,830	..	..	52,08,890	11,720	50,430	2,460	64,610	49,250
1895-96	50,48,400	3,85,160	..	..	54,34,660	1,630	43,340	2,760	47,730	61,220
1896-97	48,63,870	3,73,000	..	..	52,36,870	1,240	48,960	2,560	52,760	50,600
1897-98	51,26,990	3,67,010	44,180	..	55,38,180	3,920	49,210	9,530	62,660	51,190
1898-99	52,17,190	3,62,020	81,720	..	56,81,930	6,190	52,810	5,140	64,140	46,250
1899-1900	53,11,300	3,89,180	86,750	..	57,87,130	6,750	57,630	6,080	70,460	37,952
1900-01	57,98,160	4,39,280	90,190	..	63,27,630	45,330	51,650	5,670	1,02,650	43,901
1901-02	59,08,440	4,87,000	89,940	..	64,65,380	48,890	47,260	6,010	1,02,160	51,752
1902-03	56,28,479	4,74,264	96,355	..	61,89,098	45,479	56,548	5,286	1,07,313	50,155
1903-04	57,62,617	4,63,694	85,398	..	63,11,609	46,360	56,660	5,177	1,08,197	50,586
1904-05	59,18,512	4,91,421	87,802	..	64,97,735	48,449	56,001	4,595	1,09,045	51,047
1905-06	62,26,538	4,76,539	89,814	..	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07	65,31,186	4,78,778	90,276	..	71,00,240	52,180	61,365	3,987	1,17,532	42,584
1907-08	67,83,389	4,77,863	93,367	..	73,54,619	53,705	57,943	3,899	1,15,547	46,705
1908-09	72,35,067	4,27,569	91,702	..	77,54,338	56,271	73,113	4,362	1,33,746	39,838
1909-10	89,60,007	4,75,653	1,91,794	..	96,37,454	63,759	70,050	4,280	1,38,089	55,266
1910-11	90,60,349	4,76,795	99,884	..	96,37,028	66,117	72,313	4,734	1,43,164	56,295

No. 7—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **UNITED PROVINCES** *of* **AGRA** *and* **OUDH**, *from 1886-87 to 1910-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1886-87	13,00,450	14,960	94,060	93,080	3,160	1,350	25,820	15,32,880	40,740	29,200	4,990	74,930	48,120
1887-88	13,90,450	17,000	96,700	95,890	6,030	1,510	26,780	16,34,360	43,790	35,940	5,500	85,230	52,390
1888-89	14,13,550	15,090	93,570	89,350	3,370	6,010	24,120	16,51,060	44,780	32,800	4,880	82,460	54,220
1889-90	14,70,210	14,930	91,550	90,070	6,100	6,240	29,810	17,09,510	45,460	39,590	6,210	91,260	53,310
1890-91	14,65,100	16,050	81,140	84,930	7,080	6,510	19,880	16,80,690	46,440	37,160	5,570	89,370	52,880
1891-92	15,01,140	16,830	88,220	90,390	5,860	6,100	23,550	17,32,090	46,480	34,820	6,410	88,210	32,940
1892-93	15,19,660	14,690	85,530	89,300	5,610	6,970	19,820	17,42,080	47,450	34,730	6,210	88,390	28,220
1893-94	15,41,880	12,090	95,970	93,960	5,590	6,400	19,020	17,74,910	49,230	36,170	6,350	91,750	37,680
1894-95	16,26,480	10,430	98,210	1,00,290	4,490	7,410	21,100	18,68,410	53,830	28,440	7,070	89,340	42,000
1895-96	16,09,320	12,960	1,07,260	99,220	3,750	10,490	22,430	18,65,430	47,590	29,410	7,900	84,810	41,910
1896-97	16,22,250	12,260	91,380	97,470	2,450	10,030	20,020	18,55,860	48,460	34,400	7,520	90,380	39,390
1897-98	15,64,560	20,690	71,160	97,890	2,640	10,130	16,520	17,83,590	46,630	27,490	8,770	82,890	99,250
1898-99	15,23,210	11,310	47,740	98,900	3,200	9,430	39,980	17,33,770	41,770	36,220	8,180	86,170	71,530
1899-1900	15,39,550	12,780	64,580	1,08,300	4,250	13,270	27,080	17,69,810	45,360	30,640	8,710	84,650	59,127
1900-01	17,34,870	9,920	68,740	1,16,370	3,200	13,570	19,210	19,59,880	70,030	40,350	9,790	1,20,170	72,347
1901-02	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,315
1902-03	15,94,503	10,788	63,764	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04	16,49,806	15,276	69,072	1,18,657	2,383	48,395	41,843	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05	16,78,682	14,759	67,637	1,25,504	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,386
1905-06	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,228	43,606
1906-07	18,11,681	12,830	91,394	1,40,000	2,118	45,521	16,998	21,29,342	67,957	42,792	9,984	1,10,833	40,283
1907-08	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,111
1908-09	19,05,798	11,063	73,804	1,40,000	3,127	48,127	47,442	22,29,361	71,823	44,675	9,137	1,25,635	58,286
1909-10	20,83,844	11,702	71,116	1,40,000	6,261	46,382	44,413	24,02,718	77,813	49,498	9,495	1,36,806	34,363
1910-11	20,39,444	14,140	99,139	1,40,000	7,654	47,892	65,025	24,13,294	75,543	42,427	9,456	1,27,426	66,741

No. 8

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **PUNJAB**, *from 1886-87 to 1910-11*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
1886-87	23,61,970	11,59,510	35,21,480	78,020	33,740	8,790	1,20,550	34,00,930	9,380	65,430
1887-88	24,23,170	13,05,820	37,28,990	84,000	30,800	10,500	1,25,300	36,03,690	10,380	65,280
1888-89	25,47,460	13,53,840	39,01,300	87,710	39,220	9,770	1,36,700	37,64,600	10,720	63,060
1889-90	25,75,220	13,30,910	39,06,130	88,540	37,530	15,620	1,41,690	37,64,440	..	64,790
1890-91	25,47,590	13,45,350	38,93,440	88,660	34,580	17,270	1,40,510	37,52,930	..	60,110
1891-92	26,50,900	14,25,810	40,76,710	93,990	32,700	20,220	1,46,910	39,29,800	..	63,940
1892-93	25,72,900	15,37,730	41,10,630	96,630	39,140	22,170	1,57,940	39,52,690	..	77,000
1893-94	27,52,910	13,86,350	41,39,260	93,300	36,040	21,980	1,51,320	39,87,940	..	75,150
1894-95	26,94,910	13,22,200	40,17,110	89,900	36,150	24,940	1,50,990	38,66,120	..	73,510
1895-96	28,35,570	14,31,650	42,67,220	94,950	38,160	27,240	1,60,350	41,06,870	..	80,860
1896-97	29,38,990	16,60,370	45,99,360	1,03,970	43,660	26,280	1,73,910	44,25,450	..	84,560
1897-98	28,19,360	15,90,490	44,09,850	99,700	38,910	27,616	1,66,220	42,43,630	..	80,690
1898-99	28,05,490	14,74,350	42,79,840	93,280	40,640	26,120	1,60,540	41,19,300	..	69,700
1899-1900	27,65,993	15,64,801	43,30,794	97,169	48,217	29,061	1,74,447	41,56,347	..	69,477
1900-01	27,31,749	15,53,963	42,85,712	95,483	45,651	28,554	1,69,688	41,16,024	..	62,433
1901-02	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	..	54,750
1902-03	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	..	51,553
1903-04	27,77,106	12,77,036	40,54,142	84,329	50,997	27,854	1,63,090	38,91,052	..	55,166
1904-05	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	..	55,378
1905-06	24,97,665	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	..	35,159
1906-07	25,88,303	12,72,767	38,61,070	77,315	60,144	22,061	1,60,020	37,01,050	..	48,069
1907-08	27,44,188	13,50,071	40,94,259	82,693	66,715	20,437	1,69,845	39,24,414	..	52,965
1908-09	30,23,603	16,61,623	46,85,226	89,453	66,904	19,528	1,75,885	45,09,341	..	49,332
1909-10	32,29,588	16,67,395	48,96,983	91,496	76,378	18,618	1,86,492	47,10,291	..	57,492
1910-11	32,11,800	16,84,393	48,90,193	89,808	72,003	20,318	1,82,129	47,14,064	..	49,062

No. 8—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **PUNJAB**, *from 1886-87 to 1910-11*

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	23,27,540	27,080	7,350	23,61,970	34,350	27,390	5,390	67,130	10,400
1887-88	23,83,610	28,690	10,870	24,23,170	35,230	19,720	5,740	60,740	10,150
1888-89	25,04,650	33,270	9,540	25,47,460	27,540	29,070	5,420	72,030	11,970
1889-90	25,06,080	59,270	9,870	25,75,220	38,810	25,520	11,100	75,430	12,090
1890-91	24,78,220	62,640	6,730	25,47,590	38,110	24,670	11,720	74,500	11,640
1891-92	25,85,670	57,310	7,920	26,50,900	40,740	22,900	13,580	77,220	9,360
1892-93	25,20,940	45,360	6,600	25,72,900	39,670	27,170	14,290	81,130	11,960
1893-94	26,97,460	49,700	5,750	27,52,910	42,710	23,600	14,390	80,700	13,580
1894-95	26,33,310	54,240	7,360	26,94,910	42,050	25,240	18,380	85,670	12,350
1895-96	27,61,790	66,940	6,840	28,35,570	43,430	25,440	19,720	88,590	15,310
1896-97	28,62,090	71,610	5,290	29,38,990	44,650	29,700	16,090	90,440	15,820
1897-98	27,43,670	69,080	6,610	28,19,360	43,280	26,980	16,790	87,050	11,860
1898-99	27,30,130	68,800	6,560	28,05,490	42,640	24,580	14,980	82,200	14,070
1899-1900	26,94,126	66,621	5,246	27,66,993	41,902	28,364	17,463	88,729	12,146
1900-01	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,379
1901-02	26,43,027	61,345	3,661	27,08,033	25,226	28,757	16,076	71,059	14,338
1902-03	26,45,973	60,798	5,179	27,11,950	25,905	34,703	15,649	75,357	14,275
1903-04	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	12,752
1904-05	26,60,836	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,228
1905-06	24,31,018	60,080	6,567	24,97,665	23,389	38,490	11,723	73,602	9,807
1906-07	25,26,600	61,703	--	25,88,303	23,934	35,043	11,846	70,823	10,620
1907-08	26,82,037	62,151	--	27,44,188	24,926	39,853	9,747	74,526	10,041
1908-09	29,56,706	63,083	3,814	30,23,603	26,884	36,340	9,632	72,856	8,880
1909-10	31,57,029	66,900	5,659	32,29,588	28,547	44,967	9,423	82,937	11,153
1910-11	31,40,488	66,474	4,838	32,11,800	28,200	42,305	8,696	79,201	10,053

STAMPS

No. 8—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **PUNJAB**, *from 1886-87 to 19 0-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscel. laneous receipts	TOTAL	Discount and establish-ment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87 .	9,84,920	17,640	51,030	88,230	5,380	1,910	10,400	11,59,510	43,670	6,340	3,410	53,420	44,730
1887-88 .	11,19,040	25,950	51,460	89,650	5,480	4,100	10,140	13,05,820	48,720	11,080	4,760	64,560	55,230
1888-89 .	11,53,370	26,150	58,440	99,940	5,520	4,600	11,820	13,53,840	50,170	10,150	4,350	64,670	51,090
1889-90 .	11,24,570	27,040	55,570	99,940	7,600	5,120	11,070	13,30,910	49,730	12,010	4,520	66,260	52,700
1890-91 .	11,53,330	30,550	40,320	1,00,260	6,440	5,040	9,910	13,45,850	50,550	9,910	5,550	66,010	48,470
1891-92 .	12,09,660	28,480	48,440	1,11,510	8,180	5,380	14,160	14,25,810	53,250	9,800	6,640	69,690	24,580
1892-93 .	13,20,320	30,560	47,920	1,12,240	7,300	5,480	13,930	15,37,730	56,960	11,970	7,880	76,810	65,930
1893-94 .	11,56,980	31,980	48,400	1,18,240	9,100	6,630	15,020	13,86,350	50,590	12,440	7,590	70,620	61,570
1894-95 .	10,87,260	34,380	52,230	1,21,320	7,190	6,750	13,070	13,22,200	47,850	10,910	6,560	65,320	61,160
1895-96 .	11,78,360	35,070	56,800	1,28,860	7,840	13,500	11,220	14,31,650	51,520	12,720	7,520	71,760	65,550
1896-97 .	13,95,320	46,670	54,900	1,36,300	7,420	11,070	8,690	16,60,370	59,320	13,960	10,190	83,470	68,740
1897-98 .	13,15,000	59,110	48,970	1,47,130	6,960	9,980	12,290	15,90,490	56,420	11,930	10,820	79,170	68,830
1898-99 .	12,17,770	51,330	31,920	1,45,570	7,210	8,830	11,720	14,74,350	51,140	16,060	11,140	78,340	55,630
1899-1900	12,92,052	60,586	38,873	1,47,447	6,725	7,940	11,178	15,64,801	55,267	18,853	11,598	85,718	57,331
1900-01 .	12,73,644	36,696	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	15,849	12,536	98,692	54,054
1901-02 .	8,77,910	32,538	25,472	1,46,573	10,964	13,329	12,448	11,30,234	52,775	18,238	11,353	82,366	40,412
1902-03 .	9,78,466	40,771	39,667	1,48,310	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04 .	9,80,519	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05 .	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,060	13,13,807	59,829	18,454	15,238	93,521	41,150
1905-06 .	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	9,724	93,273	25,392
1906-07 .	11,11,955	34,320	61,193	,,	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,443
1907-08 .	11,61,425	,,	59,106	,,	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924
1908-09 .	12,70,806	53,283	55,833	1,85,000	9,992	34,450	52,259	16,61,623	62,569	30,564	9,896	1,03,029	40,952
1909-10 .	12,93,983	39,116	53,180	1,85,000	9,117	32,877	54,122	16,67,395	63,149	31,411	9,195	1,03,755	46,334
1910-11 .	12,37,121	80,647	69,189	1,85,000	20,466	32,419	59,551	16,84,353	61,608	29,698	11,622	1,02,928	39,009

No. 9

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1910-11*

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karáchi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1901-02	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	8,300
1902-03	2,40,331	1,50,597	3,91,528	9,276	5,461	2,489	17,226	3,74,302	7,001
1903-04	2,40,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	6,290
1904-05	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	7,374
1905-06	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	6,110
1906-07	2,65,010	1,56,644	4,21,654	9,330	5,751	2,691	17,762	4,03,892	5,467
1907-08	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	5,982
1908-09	2,93,899	1,92,636	4,86,535	11,140	7,883	2,492	21,515	4,65,020	6,629
1909-10	3,22,675	1,98,709	5,21,384	11,253	8,550	1,896	21,699	4,99,685	5,763
1910-11	3,20,253	1,83,005	5,03,258	10,411	7,716	2,446	20,573	4,82,685	8,629

No. 9—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1910-11*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karáchi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscella-neous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02 . .	2,42,171	..	6,851	1,004	2,50,026	2,482	4,493	1,972	8,952	2,466
1902-03 . .	2,32,422	..	6,172	2,337	2,40,931	2,289	3,103	1,436	6,778	1,229
1903-04 . .	2,33,405	..	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05 . .	2,32,810	..	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06 . .	2,55,243	..	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07 . .	2,58,486	..	6,524	..	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08 . .	2,82,336	..	6,951	..	2,89,287	2,837	4,700	1,288	8,825	933
1908-09 . .	2,87,074	..	6,734	91	2,93,899	2,992	4,871	1,537	9,400	790
1909-10 . .	3,14,516	..	7,477	682	3,22,675	2,814	5,017	1,017	8,848	1,111
1910-11 .	3,11,727	..	7,282	1,244	3,20,253	2,729	4,047	1,425	8,201	1,937

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 9—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1910-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02 .	1,17,881	5	2,799	12,767	...	2,534	709	1,36,695	6,606	1,689	1,365	9,660	5,834
1902-03 .	1,30,690	26	3,399	12,092	...	2,232	2,158	1,50,597	7,037	2,358	1,053	10,448	5,772
1903-04 .	1,26,058	125	3,433	12,664	1	2,195	2,381	1,46,257	6,955	1,843	698	9,496	4,552
1904-05 .	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06 .	1,29,876	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07 .	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,047	9,780	4,297
1907-08 .	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049
1908-09 .	1,68,560	137	4,676	15,000	..	2,778	1,485	1,92,636	8,148	3,012	955	12,115	5,839
1909-10 .	1,74,307	861	4,754	15,000	12	2,695	1,080	1,98,709	8,439	3,533	879	12,851	4,652
1910-11 .	1,57,638	2,263	4,284	15,000	12	2,523	1,285	1,83,005	7,682	3,669	1,021	12,372	6,692

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 10

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BOMBAY**, *from 1856-57 to 1910-11*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1856-57 . .	27,16,820	20,81,620	47,98,440	98,240	98,440	6,880	2,01,560	45,96,880	52,620	63,010
1857-58 . .	26,96,300	21,94,750	48,91,050	1,00,850	85,040	6,260	1,92,150	46,98,900	46,650	70,200
1858-59 . .	26,86,660	23,12,730	49,99,390	99,960	78,770	7,830	1,86,560	48,12,830	43,910	55,850
1859-60 . .	28,42,570	23,92,440	52,35,010	1,06,260	97,920	10,220	2,14,400	50,20,610	39,450	57,380
1860-61 . .	29,67,390	23,88,530	53,55,920	1,05,660	85,820	9,920	2,01,400	51,54,520	40,000	57,630
1861-62 . .	30,43,210	24,12,000	54,55,210	1,09,640	99,120	10,640	2,19,400	52,35,810	42,820	58,580
1862-63 . .	32,29,560	25,08,740	57,38,300	1,13,690	1,25,710	9,980	2,49,380	54,88,920	29,870	84,130
1863-64 . .	30,96,900	25,11,760	56,08,660	1,14,420	96,670	10,200	2,21,290	53,87,270	30,260	88,520
1864-65 . .	32,65,470	25,56,660	58,22,130	1,18,070	1,25,200	12,210	2,55,480	55,66,650	29,110	1,04,510
1865-66 . .	34,23,580	27,03,370	61,26,950	1,22,420	94,580	11,060	2,28,060	58,98,890	29,620	1,30,970
1866-67 . .	31,20,520	26,03,130	57,23,650	1,17,670	1,25,360	11,360	2,54,290	54,69,360	31,020	1,03,160
1867-68 . .	34,44,790	23,61,740	58,06,530	1,13,330	90,870	11,756	2,16,000	55,90,530	30,616	95,750
1868-69 . .	35,50,900	24,25,420	59,76,320	1,15,830	1,04,950	12,380	2,33,160	57,43,160	29,130	86,680
1869-1900 . .	34,33,400	24,78,850	59,12,250	1,09,530	1,53,200	13,000	2,75,730	56,36,520	29,690	72,608
1900-01 . .	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,40,305	29,954	84,528
1901-02 . .	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03 . .	34,99,944	25,00,569	60,00,513	1,14,702	1,01,976	11,469	2,28,147	57,72,366	29,954	62,710
1903-04 . .	35,13,324	26,40,474	61,53,798	1,17,605	1,03,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05 . .	35,89,621	28,30,406	64,20,027	1,19,070	98,362	14,210	2,32,082	61,87,945	29,999	70,986
1905-06 . .	33,81,990	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07 . .	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08 . .	33,59,464	30,85,637	64,45,101	88,541	1,69,773	17,755	2,15,069	62,30,032	66,454	47,642
1908-09 . .	33,84,802	30,36,595	64,21,397	89,245	1,35,283	22,894	2,47,422	61,73,975	64,395	46,563
1909-10 . .	39,50,391	29,70,415	69,20,806	1,07,432	1,18,255	69,899	2,95,586	66,25,220	(b)	44,351
1910-11 . .	44,69,407	37,26,535	81,95,942	1,20,040	1,48,002	67,166	3,36,108	78,59,834		45,176

(a) The large decrease is due to the establishment of a Central Stamp Depôt at Karáchi on the 16th June 1905
(b) Figures from 1909-10 included under "other charges"

No. 10—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BOMBAY**, *from 1886-87 to 1910-11*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	27,10,720	..	..	6,100	27,16,820	42,080	73,130	3,980	1,19,190	11,230
1887-88	26,88,820	..	..	7,480	26,96,300	44,130	63,250	3,620	1,11,000	15,560
1888-89	26,79,340	..	..	7,320	26,86,660	41,250	57,810	4,590	1,03,650	12,920
1889-90	28,33,730	..	..	8,840	28,42,570	46,970	64,470	8,060	1,19,500	11,010
1890-91	29,59,970	..	..	7,420	29,67,390	45,460	54,890	5,830	1,06,180	14,490
1891-92	30,35,000	..	..	8,210	30,43,210	46,900	60,850	6,290	1,14,040	11,940
1892-93	32,21,730	..	..	7,830	32,29,560	47,850	57,800	5,760	1,11,410	15,470
1893-94	30,80,290	..	..	16,510	30,96,800	48,540	65,060	5,950	1,19,550	15,250
1894-95	32,51,460	..	..	14,010	32,65,470	50,470	90,950	7,180	1,48,600	18,140
1895-96	34,13,420	..	..	10,169	34,23,580	51,830	56,080	6,530	1,14,440	20,940
1896-97	31,14,500	..	..	6,020	31,20,520	50,960	90,110	6,710	1,47,750	17,750
1897-98	34,36 660	..	..	8,130	34,44,790	50,510	56,760	7,080	1,14,350	17,760
1898-99	35,41,890	..	..	9,010	35,50,900	54,930	72,090	7,860	1,34,880	17,860
1899-1900	34,23,330	..	..	10,070	34,33,400	49,700	1,15,050	8,080	1,72,830	15,695
1900-01	33,62,210	..	..	6,563	33,68,773	28,670	92,203	7,461	1,28,334	15,175
1901-02	37,29,732	..	..	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,188
1902-03	34,92,040	..	..	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,447
1903-04	35,06,952	..	..	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,797
1904-05	35,79,650	..	..	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,925
1905-06	33,70,164	..	..	11,826	33,81,990	33,448	1,00,154	20,628	1,54,230	16,243
1906-07	32,49,239	..	..	..	32,49,239	15,762	62,655	11,331	89,748	15,404
1907-08	33,59,464	..	..	..	33,59,464	15,677	77,564	9,644	1,02,885	17,641
1908-09	33,84,802	..	..	..	33,84,802	15,990	91,600	13,691	1,21,281	16,401
1909-10	39,49,859	..	..	532	39,50,391	27,143	76,461	38,660	1,42,264	15,846
1910-11	44,69,407	..	..	..	44,69,407	29,922	95,834	35,723	1,61,479	14,835

No. 10—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BOMBAY**, *from 1886-87 to 1910-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	11,37,860	3,81,870	2,41,610	1,76,480	68,540	55,970	19,290	20,81,620	54,160	25,310	2,900	82,370	51,780
1887-88	11,96,240	4,06,340	2,46,840	1,88,200	68,910	64,470	28,750	21,94,750	56,720	21,790	2,640	81,150	54,640
1888-89	12,67,810	4,34,110	2,66,920	1,79,130	75,520	67,330	21,410	23,12,730	58,710	20,960	3,240	82,910	42,930
1889-90	13,15,300	4,38,360	2,77,860	1,92,800	79,430	54,910	33,780	23,92,440	59,280	33,450	2,170	94,900	46,370
1890-91	13,21,810	4,92,560	2,32,760	1,84,850	64,220	70,870	21,460	23,88,530	60,200	30,930	4,090	95,220	43,140
1891-92	13,67,690	4,80,420	2,15,630	1,93,750	69,580	68,320	16,610	24,12,000	62,740	38,270	4,350	1,05,360	46,640
1892-93	14,36,500	4,84,930	1,96,920	1,92,850	66,400	73,790	57,350	25,08,740	65,840	67,910	4,220	1,37,970	68,660
1893-94	14,51,490	5,17,320	1,99,570	1,93,760	68,540	58,820	22,260	25,11,760	65,880	31,610	4,250	1,01,740	73,270
1894-95	14,87,040	5,28,180	1,74,400	2,02,200	59,040	82,330	23,470	25,56,660	67,600	34,250	5,030	1,06,880	86,370
1895-96	15,18,700	5,21,060	2,17,960	2,16,900	73,180	1,36,550	19,020	27,03,370	70,590	38,500	4,530	1,13,620	1,10,030
1896-97	14,49,920	5,52,140	1,76,540	2,05,930	73,600	1,19,750	26,250	26,03,130	66,640	35,250	4,650	1,06,540	85,410
1897-98	13,54,670	4,71,780	1,33,730	2,12,000	61,770	1,02,670	25,120	23,61,740	62,870	34,110	4,670	1,01,650	77,990
1898-99	13,11,270	5,25,220	1,55,060	2,53,470	64,940	96,150	19,310	24,25,420	60,900	32,860	4,520	98,280	68,820
1899-1900	12,39,680	5,81,500	1,59,620	2,54,820	70,700	1,10,100	62,430	24,78,850	59,830	38,150	4,920	1,02,900	56,913
1900-01	13,41,300	5,48,340	1,62,100	2,84,340	77,980	84,330	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,353
1901-02	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,369	25,42,499	88,508	42,133	4,433	1,35,074	67,707
1902-03	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,263
1903-04	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,837
1904-05	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,622	28,30,406	90,165	33,152	5,535	1,28,852	56,991
1905-06	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,022	80,750	31,10,125	90,137	48,906	13,221	1,52,264	36,241
1906-07	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,783	50,475	30,12,622	73,908	35,381	7,046	1,16,335	29,766
1907-08	13,61,153	5,49,053	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,001
1908-09	13,91,351	5,14,726	3,32,880	3,30,000	1,12,106	1,34,513	2,21,019	30,36,595	78,255	43,683	9,203	1,26,141	30,162
1909-10	13,99,606	7,04,165	4,06,960	..	1,27,770	1,37,252	1,94,662	29,70,415	80,289	41,794	31,239	1,53,322	28,505
1910-11	15,14,076	6,40,404	6,07,198	..	2,03,729	1,86,037	2,45,091	37,26,535	91,018	52,168	31,443	1,74,629	30,341

(a) Includes for 1910-11 Rs. 3,30,000 as contribution on account of unified stamps

No. 11

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1886-87 to 1910-11*

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
	Judicial stamps	Non-judicial stamps	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total		
1886-87	10,38,720	4,30,810	14,69,530	16,630	11,570	1,580	29,780	14,39,750	20,560
1887-88	10,82,370	4,51,490	15,33,860	14,730	12,470	1,900	29,100	15,04,760	23,590
1888-89	11,24,060	4,51,060	15,75,120	14,880	15,430	2,700	33,010	15,42,110	29,470
1889-90	11,55,210	4,51,560	16,06,770	13,870	14,090	2,930	30,890	15,75,880	22,700
1890-91	10,72,270	4,47,080	15,19,350	13,900	11,160	3,760	28,820	14,90,530	25,130
1891-92	12,18,880	4,76,140	16,95,020	14,910	11,210	3,860	29,980	16,65,040	21,660
1892-93	11,93,780	4,96,530	16,90,310	16,090	15,510	3,480	35,080	16,55,230	41,590
1893-94	12,26,350	5,26,790	17,52,140	16,710	14,100	3,980	34,790	17,17,350	54,790
1894-95	11,69,630	5,39,260	17,08,890	17,690	14,660	3,900	36,250	16,72,640	44,400
1895-96	11,97,460	5,21,850	17,19,310	17,120	23,060	3,920	44,100	16,75,210	46,190
1896-97	12,02,380	5,24,490	17,26,870	17,360	17,630	3,780	38,770	16,88,100	44,990
1897-98	11,12,240	4,86,680	15,98,920	16,380	14,790	3,440	34,620	15,64,300	40,330
1898-99	11,05,990	4,39,440	15,45,430	14,540	15,270	3,080	32,890	15,12,540	38,340
1899-1900	9,52,135	3,79,422	13,31,557	12,906	13,316	3,085	29,307	13,02,250	30,087
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	29,912
1901-02	10,93,829	4,63,977	15,57,806	20,902	16,372	3,269	40,543	15,17,263	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	16,951
1903-04	15,03,812	7,99,307	23,03,119	40,244	20,535	4,858	85,637	22,17,492	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	66,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	45,024
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	46,570
1908-09	19,11,266	10,16,342	29,27,608	60,649	31,130	13,716	1,05,495	28,22,113	45,181
1909-10	21,16,657	10,82,667	31,99,324	65,617	33,954	10,884	1,10,455	30,88,869	45,402
1910-11	24,44,231	10,79,972	35,24,203	66,731	38,076	9,965	1,14,772	34,09,431	41,759

No. 11—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1886-87 to 1910-11*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1886-87	9,97,080	45,070	2,360	210	10,38,720	1,780	7,496	668	9,930	6,510
1887-88	10,33,210	45,830	3,330	..	10,82,370	..	8,020	940	8,960	7,170
1888-89	10,62,410	51,400	10,250	..	11,24,060	10	11,070	1,340	12,420	9,140
1889-90	10,85,390	58,970	10,850	..	11,55,210	20	10,200	1,180	11,400	7,940
1890-91	10,00,210	61,510	10,550	..	10,72,270	80	7,510	1,280	8,870	9,630
1891-92	11,52,900	53,890	12,090	..	12,18,880	140	8,950	910	10,000	7,590
1892-93	11,29,930	52,020	11,830	..	11,93,780	130	12,090	820	13,250	10,860
1893-94	11,56,710	58,190	11,450	..	12,26,350	110	8,560	880	9,550	15,130
1894-95	11,08,240	50,920	10,470	..	11,69,630	160	9,750	550	10,460	9,610
1895-96	11,42,030	45,610	9,820	..	11,97,460	110	16,970	540	17,620	9,000
1896-97	11,47,210	46,020	9,150	..	12,02,380	90	11,800	560	12,450	10,400
1897-98	10,61,240	43,170	7,830	..	11,12,240	100	8,860	520	9,480	9,630
1898-99	10,50,860	47,290	7,840	..	11,05,990	110	9,820	610	10,540	10,390
1899-1900	9,00,465	44,558	7,112	..	9,52,135	160	10,211	313	10,684	9,613
1900-01	8,69,882	35,104	5,789	..	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,809	..	10,93,829	1,417	12,800	370	14,587	10,332
1902-03	9,61,012	51,359	5,988	..	10,18 359	1,555	12,077	388	14,020	8,614
1903-04	14,06,535	88,717	6,930	1,630	15,03,812	24,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	..	15,55,081	12,540	21,385	337	34,262	16,898
1906-07	13,97,650	91,491	3,193	..	14,92,334	12,278	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	..	16,81,500	14,034	22,162	265	36,461	17,181
1908-09	18,13,043	96,270	1,953	..	19,11,266	16,717	23,202	410	40,329	18,921
1909-10	20,06,516	1,08,938	1,203	..	21,16,657	19,033	25,309	327	44,669	18,581
1910-11	23,38,566	1,05,005	660	..	24,44,231	13,892	24,315	300	39,007	17,108

* Figures for Berar are included with effect from 1903-04

No. 11—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the **CENTRAL PROVINCES AND BERAR,*** *from 1886-87 to 1910-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	3,84,820	..	15,620	25,440	10	150	4,770	4,30,810	14,850	4,090	910	19,850	14,076
1887-88	3,99,190	..	16,870	30,590	10	..	4,830	4,51,490	14,730	4,450	960	20,140	16,420
1888-89	3,96,550	..	16,260	34,030	..	..	4,220	4,51,060	14,870	4,360	1,360	20,590	20,330
1889-90	4,02,490	..	12,720	28,510	..	..	7,840	4,51,560	13,860	3,390	1,740	19,490	14,760
1890-91	4,01,150	..	13,080	28,110	..	60	4,680	4,47,080	13,820	3,650	2,480	19,950	16,100
1891-92	4,22,770	..	14,640	29,950	60	..	8,720	4,76,140	14,770	2,260	2,950	19,980	14,070
1892-93	4,43,620	..	16,100	31,850	20	..	4,940	4,96,530	15,960	3,210	2,660	21,830	30,730
1893-94	4,75,130	..	13,260	31,740	70	60	5,530	5,25,790	16,600	5,540	3,100	25,240	39,660
1894-95	4,90,030	..	13,180	31,720	..	60	4,270	5,39,260	17,590	4,910	3,350	25,850	34,790
1895-96	4,73,590	..	11,370	31,870	20	90	4,910	5,21,850	17,010	0,090	3,380	26,480	37,190
1896-97	4,72,200	..	9,560	31,810	110	150	10,560	5,24,490	17,270	5,830	3,220	26,320	34,590
1897-98	4,41,020	..	8,700	32,360	10	140	4,450	4,86,680	16,290	5,930	2,920	25,140	30,700
1898-99	3,98,090	..	7,880	29,810	..	50	3,610	4,39,440	14,420	5,460	2,470	22,350	27,950
1899-1900	3,29,306	..	8,335	32,917	2	75	8,787	3,79,422	12,746	3,105	2,772	18,623	20,474
1900-01	3,47,137	..	10,695	39,401	..	..	3,500	4,00,733	16,204	6,515	2,450	25,169	22,275
1901-02	4,12,329	..	11,381	34,691	..	..	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03	3,90,162	..	11,275	35,812	..	13	5,515	4,42,777	20,050	3,440	3,060	26,550	18,937
1903-04	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	22,123
1904-05	7,64,835	618	33,555	64,299	5	46	9,121	8,72,479	40,182	8,882	4,986	54,050	48,696
1905-06	8,80,810	614	42,169	64,494	2	..	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07	8,45,052	155	44,463	..	..	13,467	..	9,03,142	37,558	5,398	11,799	54,755	26,004
1907-08	9,58,495	606	40,745	..	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389
1908-09	9,73,365	999	30,352	..	..	..	11,626	10,16,342	43,932	7,928	13,306	65,166	26,260
1909-10	9,63,786	1,160	36,627	..	..	..	16,094	10,82,667	46,584	8,645	10,557	65,786	26,821
1910-11	9,45,793	1,243	31,333	..	..	..	16,663	10,79,972	52,839	13,261	9,665	75,765	24,651

* Figures for Berar are included with effect from 1903-04

(a) Includes from 1909-10 Rs. 65,000 annually as contribution on account of unified stamps

No. 12

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **MADRAS,** *from 1886-87 to 1910-11*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1886-87	36,30,180	21,91,510	58,21,690	1,27,210	74,550	2,990	2,04,750	56,16,940	33,030	1,40,310
1887-88	37,10,390	22,60,880	59,71,270	1,30,000	30,900	3,760	2,14,660	57,57,110	20,610	1,54,900
1888-89	38,05,390	23,30,210	61,35,600	1,33,600	79,240	6,610	2,19,450	59,16,150	18,470	1,21,850
1889-90	40,26,560	24,74,460	65,01,020	1,40,160	82,090	5,390	2,27,640	62,73,380	18,700	97,890
1890-91	39,35,080	25,09,790	64,44,870	1,42,220	80,370	2,410	2,25,000	62,19,870	18,950	98,860
1891-92	41,65,620	25,83,070	67,48,690	1,47,430	81,550	2,850	2,31,830	65,16,860	20,600	94,670
1892-93	45,43,460	28,10,200	73,53,660	1,62,830	92,860	3,170	2,58,860	70,94,800	22,380	1,55,680
1893-94	46,97,840	27,34,840	74,32,680	1,62,230	1,91,870	2,850	2,66,950	71,65,730	23,160	1,35,120
1894-95	50,69,060	28,03,800	78,72,860	1,68,790	1,23,130	2,820	2,94,790	75,77,870	23,510	1,49,690
1895-96	51,28,030	28,39,390	79,67,420	1,69,750	87,520	3,290	2,60,560	77,06,860	23,990	1,55,820
1896-97	51,90,500	27,50,400	79,40,900	1,66,230	1,00,070	4,020	2,70,320	76,70,580	24,060	1,26,610
1897-98	54,96,810	29,23,840	84,20,650	1,76,020	1,03,980	4,140	2,84,140	81,36,510	22,710	1,39,580
1898-99	54,95,490	27,71,120	82,66,610	1,68,360	1,10,450	4,480	2,83,290	79,83,320	24,150	1,12,560
1899-1900	55,75,290	27,66,640	83,41,930	1,62,360	98,170	3,640	2,54,170	80,87,760	22,390	1,18,567
1900-01	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	2,85,500	82,80,410	23,980	1,16,589
1901-02	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	2,86,595	84,02,673	23,224	1,26,443
1902-03	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	3,04,419	79,43,714	24,065	1,15,342
1903-04	52,92,396	31,66,937	84,59,333	1,97,411	1,00,242	2,034	2,99,687	81,59,646	24,594	1,30,724
1904-05	55,66,202	32,77,944	88,44,146	2,05,868	1,00,519	2,358	3,17,745	85,26,491	23,795	1,20,178
1905-06	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	3,38,507	89,13,153	23,367	1,38,352
1906-07	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,383	3,26,343	95,78,974	19,910	1,36,122
1907-08	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	4,97,747	99,92,616	23,248	1,38,033
1908-09	65,88,427	42,38,820	1,08,27,747	2,37,295	1,11,362	1,79,667	5,28,270	1,02,99,477	18,280	1,40,451
1909-10	72,37,521	42,53,566	1,14,91,087	2,43,512	1,31,962	8,200	3,83,674	1,11,07,413	14,382	1,59,942
1910-11	77,40,019	43,74,972	1,21,14,991	2,45,848	1,34,656	10,345	3,90,849	1,17,24,142	14,280	1,59,370

No. 12—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **MADRAS**, *from 1886-87 to 1910-11*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	34,45,620	1,84,330		230	36,30,180	40,130	45,610	1,910	87,650	32,600
1887-88	35,12,410	1,98,330		150	37,10,890	40,350	50,946	170	91,460	42,630
1888-89	35,97,070	2,08,130		190	38,05,390	41,370	46,080	4,130	91,586	41,080
1889-90	38,07,460	2,18,880		220	40,26,566	42,750	51,380	130	94,260	50,360
1890-91	37,23,490	2,11,276		320	39,35,080	42,150	46,280	150	88,580	44,710
1891-92	39,52,800	2,12,576		250	41,65,620	43,590	46,780	1,670	92,040	46,480
1892-93	42,31,190	3,12,080		190	45,43,460	60,670	53,110	1,970	1,05,750	94,230
1893-94	43,52,180	3,45,300		360	46,97,840	53,110	61,370	1,810	1,16,290	75,530
1894-95	46,91,810	3,76,940		310	50,69,060	57,140	53,010	1,820	1,11,970	80,090
1895-96	47,47,100	3,80,630		300	51,28,030	58,380	48,300	2,120	1,08,750	88,800
1896-97	48,13,680	3,76,470		350	51,90,500	58,200	61,350	2,630	1,22,180	72,170
1897-98	51,08,120	3,86,530	1,830	330	54,96,810	61,270	62,530	2,700	1,26,500	84,000
1898-99	50,94,180	3,84,390	16,580	340	54,95,490	61,870	66,840	2,980	1,31,690	63,340
1899-1900	51,84,480	3,90,280	330	200	55,75,290	62,420	57,290	2,430	1,22,140	73,909
1900-01	50,70,160	3,85,940		190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
1901-02	51,62,170	4,21,838		392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
1902-03	48,45,508	3,99,635		385	52,45,523	53,367	71,950	2,339	1,28,156	63,115
1903-04	46,81,354	4,10,756		286	52,92,396	54,364	42,996	1,901	1,18,261	72,951
1904-05	51,40,415	4,25,486		301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
1905-06	53,99,353	4,40,176		226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
1906-07	56,46,931	4,47,426		416	60,94,773	62,005	57,184	3,431	1,22,620	78,191
1907-08	59,58,991	4,82,469		258	64,41,718	65,305	60,913	78,361	2,04,579	78,464
1908-09	60,92,027	4,97,099		301	65,89,427	65,368	51,160	1,02,711	2,19,239	79,251
1909-10	66,86,230	5,50,921		370	72,37,521	70,952	68,648	323	1,39,928	94,305
1910-11	71,83,441	5,56,307		301	77,40,619	73,738	72,473	6,593	1,53,869	1,00,566

No. 12—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **MADRAS**, *from 1886-87 to 1910-11*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1886-87	18,43,320	1,12,940	26,740	1,19,480	23,890	10,290	54,850	21,91,510	87,080	28,940	1,060	1,17,100	1,07,710
1887-88	18,99,460	1,07,930	35,320	1,30,500	19,360	11,780	56,530	22,60,880	89,650	29,960	3,590	1,23,200	1,12,270
1888-89	19,58,470	1,14,960	31,320	1,39,060	22,370	15,020	49,020	23,30,210	92,230	33,160	2,480	1,27,870	80,770
1889-90	20,63,700	1,29,628	32,090	1,53,020	20,530	24,250	51,250	24,74,466	97,419	30,710	5,260	1,33,389	47,530
1890-91	21,08,440	1,30,250	24,470	1,61,420	18,980	11,920	54,310	25,09,790	1,00,670	34,090	2,260	1,36,420	54,156
1891-92	21,70,590	1,21,940	22,670	1,77,890	19,360	14,560	56,060	25,83,970	1,03,840	34,770	1,180	1,39,790	48,190
1892-93	23,65,180	1,31,020	26,470	1,87,710	16,720	17,670	65,430	28,10,200	1,12,160	39,750	1,200	1,53,110	61,450
1893-94	22,95,210	1,18,070	27,830	1,94,070	18,770	19,980	60,910	27,34,840	1,09,120	40,560	1,040	1,50,660	59,590
1894-95	23,15,890	1,41,030	30,360	2,11,100	20,820	24,100	59,400	28,03,600	1,11,650	70,170	1,000	1,82,820	69,600
1895-96	23,22,530	1,62,440	31,370	2,21,050	14,570	19,610	67,820	28,39,390	1,11,420	39,220	1,170	1,51,810	67,020
1896-97	22,65,280	1,33,990	29,330	2,29,940	16,660	29,030	65,170	27,50,400	1,06,030	38,740	1,380	1,48,160	54,446
1897-98	23,99,060	1,53,420	27,380	2,44,936	17,460	16,570	65,100	29,23,840	1,14,750	41,450	1,440	1,57,640	58,580
1898-99	22,65,420	1,42,610	25,910	2,40,860	14,210	18,660	63,510	27,71,120	1,06,490	43,610	1,500	1,51,600	49,220
1899-1900	22,16,540	1,38,090	23,140	2,49,560	14,450	19,980	1,04,880	27,66,640	89,940	40,880	1,210	1,32,030	44,658
1900-01	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,01,240	31,09,620	1,23,660	41,040	1,000	1,65,700	54,707
1901-02	25,14,735	1,73,631	30,255	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
1902-03	24,63,848	1,48,192	28,386	2,70,781	18,077	19,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
1903-04	25,74,538	1,59,503	31,755	2,89,541	19,297	27,703	54,600	31,66,937	1,43,047	38,246	133	1,81,426	57,773
1904-05	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,262	874	1,97,325	51,978
1905-06	28,20,514	2,37,501	43,494	2,93,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
1906-07	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
1907-08	32,69,845	1,86,112	39,393	3,50,000	27,678	33,013	1,42,604	40,48,645	1,64,207	62,228	66,733	2,93,168	59,569
1908-09	34,33,030	1,95,209	44,177	3,50,000	29,975	31,737	1,54,192	42,38,320	1,71,927	60,148	76,956	3,09,031	61,200
1909-10	34,54,546	2,22,137	52,452	3,50,000	25,227	36,522	1,18,682	42,53,566	1,72,560	63,314	7,872	2,43,746	65,637
1910-11	34,31,540	2,43,565	62,826	3,50,000	36,979	1,29,820	1,20,302	43,74,972	1,72,110	61,183	3,747	2,37,040	58,804

[TABLES 1 TO 14, PAGES 103 TO 137]

(Compiled from special official returns)

During the ten years ending with 1910-11 the net receipts from the excise duties increased from R5,91,61,558 to R9,92,02,107, the increase being at the rate of 68 per cent. The receipts from opium (consumed in India, not exported) rose from R1,01,57,610 to R1,55,56,200, being at the rate of 53 per cent. The chief increase occurred in the net receipts from liquors and from drugs other than opium (including miscellaneous receipts), which rose from R4,90,03,948 to R8,36,45,907, the increase being at the rate of 71 per cent. This large increase is due, not merely to the expansion of consumption, but also to the imposition of progressively higher rates of duty and the increasingly effective control of the excise administration.

Madras contributes the largest proportion of the liquor revenue, about 33 per cent, Bombay and Bengal contributing 21 and 15 per cent respectively.

The revenue from drugs (excluding opium) has risen in the ten years from R61,83,873 to R1,06,96,286, the increase being at the rate of 73 per cent.

The sources of the excise revenue, and the gross revenue obtained from each in 1910-11, are :

	R
Spirits	7,79,63,043
Beer	8,38,667
Opium	1,55,56,200
Intoxicating drugs, other than opium	1,06,96,286
Miscellaneous	3,56,252

The incidence in 1910-11 of excise taxation per head of the population (according to the census of 1911) is :—

	a.	*p.*
Bombay	15	5·56
Burma	10	10·31
Madras	10	8·79
Central Provinces and Berar	8	8·55
Bengal	5	5·53
Eastern Bengal and Assam	3	8·42
Punjab	4	6·08
United Provinces of Agra and Oudh	3	5·82
North-West Frontier Province	1	1·98

The incidence per head in all British India was about 7 annas.

Of the excise revenue of Bengal nearly 24 per cent was contributed by Calcutta. The cities of Bombay and Madras yielded 23 and 7 per cent respectively of the revenue of those provinces.

Below are stated the rates of excise duty on liquors, opium, and other drugs levied in each province during 1910-11 :

BURMA—

Country spirit—

Contract Distillery system—

London proof strength from R2-8-0 to R5-6-0 per gallon
30° under proof from R1-12-0 to R2-3-0 per gallon
40° " " " R1-8-0 to R3-0-0 "
50° " " " R1-3-0 to R1-8-0 "
60° " " " R1-0-0 to R2-0-0 "

Other spirits (excised at the same rate as imported spirit) R9-6-0 per proof gallon
Beer three annas per gallon

Opium—

Government excise opium, R35 to R75 per ser
Foreign opium, R25 per ser

EASTERN BENGAL AND ASSAM—

Rum, R7 per proof gallon
Country spirit, R2-8 to R4 per proof gallon
Ganja, R11 per ser
Charas, R12 per ser
Opium, R21-8 to R31-8 per ser
Bhang, 8 annas per ser

BENGAL—

Rum, R9-6 per proof gallon
Country spirit, from R0-13-4 to R5-10-0 per proof gallon
Beer, three annas per gallon

Ganja, whether chur, round, or flat

In Bengal and Bihar	R11 per ser
" Orissa, except Sambalpur	R 9 "
" Sambalpur	R 7 "

Charas, R12 per ser

Bhang, 8 annas per ser, except in Burdwan (Sadar and Asansol Sub-divisions only), Birbhum, Bankura, Midnapur, Patna, Gaya, Shahabad, the Santhal Parganas, and the Chota Nagpur division, where the rate is twelve annas a ser, and Calcutta, Howrah, Hooghly, the 24-Parganas, and Sambalpur where the rate is R1 a ser

Opium, R8-8 to R26-8 per ser

UNITED PROVINCES OF AGRA AND OUDH—

Beer, Cider, and other fermented liquors, R0-3-0 per imperial gallon
Liqueurs and perfumed spirit, R13-0-0 per imperial gallon
Spirit when used in drugs, medicines, or chemicals, R7-13-0 per imperial gallon, London proof
Spirit, other sorts, except denatured spirit, R9-6-0 per gallon, London proof
Denatured spirit, five per cent *ad valorem*

Country spirit—

	Towns of Cawnpore, Dehra, Mussooree, Saharanpur, Meerut, Agra, Bareli, Allahabad, Benares, Mirzapur, Gorakhpur, Lucknow, Fyzabad, and the Act XX town of Rajpur in the Dehra Dun district	Towns of Rurki, Muzuffarnagar, Aligarh, Farukhabad cum Fatehgarh, Moradabad, Budaun, Pilibit, Fatehpur, Shahjahanpur, Sitapur, Hardoi and in the districts of Unao and Rai Barell, and in the rural areas of the Lucknow district	In the transRupti tract of the Basti district
	R	R	R
Per gallon 25° U. P.	3	2⅝	1½
Per gallon 50° U. P.	2	1¾	1

	In the Maharajganj tahsil and the portion of the Padrauna tahsil north of the Captainganj-Padrauna-Bansighat road in the Gorakhpur district and in the Kumaun division	Banda district	Any other locality in which the distillery system is in force
	As.	As.	R
Per gallon 25° U. P.	12	6	2¼
Per gallon 50° U. P.	8	4	1½

Ganja, *Baluchar* or Bengal ganja, R11 per ser ; *Pathar* ganja, R5 per ser
Charas, R6 per ser in Almora and Garhwal and R8 per ser elsewhere
Bhang— { Acreage duty (in Farukhabad) R8 per acre
{ Transport duty R4 per maund
Opium, R9-8, R11-8, and R13-8 per ser

EXCISE—*continued*

PUNJAB—

Liquors—

(A)—When removed from any brewery or distillery licensed in the Punjab

Fermented liquors—

(*a*) Ale, beer and porter, cider and other fermented liquors, R0-3-0 per imperial gallon or six quart bottles

Spirits—

(*b*) Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits, R13-0-0 per imperial gallon or six quart bottles

(*c*) Methylated spirits, *i.e.*, denatured spirits, five per cent *ad valorem*

(*d*) Rectified spirits, R9-6-0 per imperial gallon (or six quart bottles) of the strength of London proof. (A concession rate of R7-13-0 per proof gallon is allowed to *bonâ fide* manufacturing chemists)

(*e*) Spirit distilled from a sugarcane or mahwa basis, whether plain or flavoured and coloured, with or without the use of caramel to suit a special Indian taste, provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any imported liquor, R5-0-0 per imperial gallon (or six quart bottles) of the strength of London proof

(*f*) Rum whether coloured or uncoloured, issued to troops on payment of duty R5-6-0 per gallon, London proof.

(*g*) All other spirits, R9-6-0 per imperial gallon (or six quart bottles) of the strength of London proof

(B)—When imported from Kashmir

Fermented liquors.—Same rates of duty as are leviable on like liquor under the Indian Tariff Act, 1894, *vide* section 31(2) of Act XII of 1896.

Spirits.—The same rates of duty as have been fixed by the Local Government for like spirit in the Punjab, *vide* section 31(*i*)(*a*) of Act XII of 1896

Opium—

(A)—Opium locally produced

Poppy cultivation permitted in following tracts only—

Ket Khai tahsil of Simla district, acreage duty at R0-8-0 per quarter or fraction of a quarter of an acre

Hoshiarpur tahsil of Hoshiarpur district and Jullundur district (for the production of poppy heads only), acreage duty at R1-0-0 per quarter or fraction of a quarter of an acre

Kulu sub-division of Kangra district, acreage duty at R2-4-0 per quarter or fraction of a quarter of an acre

(B)—Opium imported from outside the province

From Hill States under political control of the Punjab Government R3-0-0 per ser

From other places the (North-West Frontier Province) R8-0-0 per ser. The duty is, however realised and credited in the North-West Frontier Province.

From Ghazipore (Government Excise opium), R8-8-0 per ser

(The difference between the cost price of R8-8-0 and the selling price in Punjab, at present R20-0-0 per ser, in the districts of Gurgaon, Delhi, Karnal and Ambala and R18-0-0 in other districts, is reckoned as duty and classified in the Accounts as "Gain on sale proceeds of Excise opium")

Charas—

None locally produced

Charas imported into the Punjab (from Yarkand), R10-0-0 per ser

Bhang—

(A) On bhang locally produced, R4-0-0 per acre of land on which the hemp plant is cultivated in the Dera Ghazi Khan district, subject to a minimum charge of R1-0-0 per quarter of an acre or less

Provided that no duty is leviable in respect of areas cultivated on behalf of religious institutions whose cultivation has been specially licensed

(B) On bhang locally transported—

A duty at the rate of R4-0-0 per maund (gross) on all bhang

(*a*) transported within the Punjab for purposes of export outside the province

(*b*) transported from one district to another of the Punjab, subject to a minimum charge of R1-0-0 per quarter maund or less

Provided that no duty is leviable on bhang transported for purposes of export-in-bond to other provinces

(C) On bhang imported into the Punjab, R4-0-0 per maund (gross) subject to a minimum charge of R1-0-0 per quarter maund or less

The transport and import duty are not leviable on the same continuing transaction.

NORTH-WEST FRONTIER PROVINCE—

Country spirit, from R2-8-0 to R5 per gallon according to strength

Charas, R10 per ser

Bhang, import and transport duties, R4 per maund

Opium—

Foreign (Afghan) opium, R8 per ser

Government excise opium, R8½ per ser

(The difference between the cost prices of R8-8-0 and the selling price in North West Frontier Province, at present R18 per ser, is reckoned as duty and classified in the accounts as "Gain on sale proceeds of Excise Opium").

CENTRAL PROVINCES—

Country spirit—

In localities under the Contract Supply system—Mohwa spirit—

25° under proof from R0-11-3 to R4-7-3 per gallon

45° " " " R0-8-3 to R3-4-3 "

60° " " " R0-6-0 to R2-6-0 "

In localities under the Sadar Distillery system, 1½ annas per ser on the Mohwa used in distillation

Beer, three annas per gallon

Ganja, R6 per ser

Charas, R12 per ser

Bhang, R2 per ser

Opium, R15 per ser

BERAR—

Under Contract Supply system—Mohwa or molasses spirit—

25° under proof from R2-5-6 to R3-12-0 per gallon

45° " " " R1-11-6 to R2-12-0 "

60° " " " R1-4-0 to R2-0-0 "

Ganja, R6 per ser

Bhang, R2 per ser

Opium, R15 per ser

Charas, R12 per ser

BOMBAY—

Rum, R9-6-0 per proof gallon

Country spirit—

District Monopoly system—Mohwa or molasses spirit—

25° under proof R1-0-0 per gallon

60° " " 8 annas "

Contract Distillery and separate shop system—Mohwa or molasses spirit—

25° under proof from R1-0-0 to R4-4-0 per gallon

40° " " " R0-13-0 to R3-4-0 "

45° " " " R0-11-9 "

60° " " " R0-7-0 to R2-2-0 "

Free Supply system—

Mohwa or molasses spirit, R5-5-4 per proof gallon

Toddy spirit—

25° under proof R3-5-6 per gallon

60° " R1-10-9 "

Special system—Southern Coast districts (including Thana)—

Mohwa or molasses spirit—

25° under proof from R1-12-0 to R3-12-0 per gallon

40° " R1-6-0 per gallon

60° " from R0-14-0 to R1-14-0 per gallon

Toddy spirit—

25° under proof from R0-14-4 to R3-0-0 per gallon

40° " R0-11-6 per gallon

60° " from R0-9-2 to R1-8-0 per gallon

EXCISE—*concluded*

In Sind—

Liquor imported from Uran in the Kolaba district of Bombay, R3-4-0 and R5 per gallon according to strength

Liquor locally manufactured in Kotri, Karachi district, R3-4-0 and R5 per gallon according to strength

Beer, two annas per gallon

Ganja, R6 per ser

Charas, R8 per ser

Bhang, R1 per ser

Opium, Malwa, R10 per ser

MADRAS—

Rum, R9-6-0 per proof gallon

Country spirit, R5-0-0 per proof gallon in four districts R5-10-0 per proof gallon in four districts and R6-4-0 per proof gallon in twelve districts. Special rates for particular localities, R0-10-0, R1-9-0, R1-14-0, R2-4-4, R3-12-0, R4-6-0, and R7-8-0, per proof gallon (from 1st April 1911).

Beer, three annas per gallon
Ganja, R7-8-0 per ser (from 1st April 1911)
Charas, R12-0-0 per ser (from 1st April 1911)
Bhang, R3-0-0 per ser (from 1st April 1911)
Opium, Bengal, R19-8-0 to R20-8-0 per ser.

COORG—

Country spirit—25° and 50° under proof R4-3-6 and R2-5-8 respectively per gallon on actual issue
Beer, annas 3 per gallon
Ganja, R5-0-0 per ser
Opium, R25-0-0 per ser

AJMER-MERWARA—

Country spirit—

Urban R4-6-0 per proof gallon } with effect from 1st
Rural R3-12-0 " " } April 1911

Ganja, R6 per ser
Charas, R10 per ser
Bhang, R5 per maund
Opium, R4 per ser both on Malwa opium and on opium produced or manufactured locally

BRITISH BALUCHISTAN—

In the Zhob District the right to manufacture and sell country spirit is sold annually by public auction and no extra duty is levied

Country spirit—

(1) for consumption in Quetta town, 10° under proof R5-0-0 per gallon, 20° under proof R4-7-0 per gallon.

(2) for supplies in bond for consumption in the Nasirabad and Railway Sub-Division, 10° under proof R3-8-0 per gallon, 20° under proof R3-2-0 per gallon.

(3) for consumption in all other areas, 10° under proof R4-0-0 per gallon, 20° under proof R3-8-0 per gallon.

(4) Special permit holders, 10° under proof R5-8-0 per gallon, 20° under proof R4-15-0 per gallon.

Beer, three annas per gallon

Ganja { R6 per ser on imports from other British provinces. / R12 per ser on imports from Foreign territory

Charas { R480 per maund on imports from other British provinces. / R960 per maund on imports from Foreign territory

Bhang { R40 per maund on imports from other British provinces. / R80 per maund on imports from Foreign territory

Opium, pure, R7-8-0 per ser

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Punjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had hitherto been omitted from the head "India, general."

Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for these provinces have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out from the year 1878-79, except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

The tables which follow have been restricted to twenty-five years. For figures for the year prior to 1886-87, the 1st issue of Statistics of British India—Part IV(*b*) Finance and Revenue—may be referred to.

EXCISE

No. 1

RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1886-87 to 1910-11

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1886-87	2,83,95,943	5,070	41,80,366	1,23,010	89,06,867	4,16,11,256	3,27,04,389	12,18,073	3,14,86,316	89,06,867	4,03,93,183
1887-88	2,97,75,181	2,850	43,47,803	48,529	90,89,928	4,32,63,791	3,41,73,863	12,95,755	3,28,78,108	90,89,928	4,19,68,036
1888-89	3,28,38,199	6,830	41,35,804	56,955	94,88,033	4,65,35,821	3,70,47,788	13,61,551	3,56,86,237	94,88,033	4,51,74,270
1889-90	3,44,73,790	10,330	41,22,593	94,035	97,52,846	4,84,52,594	3,86,99,748	15,12,542	3,71,87,206	97,52,846	4,69,40,052
1890-91	3,49,43,314	43,747	42,02,305	94,810	99,88,560	4,92,12,736	3,92,74,176	17,49,806	3,75,24,370	99,88,560	4,74,62,930
1891-92	3,64,09,486	68,989	43,35,957	82,950	99,99,936	5,08,97,270	4,08,97,334	19,15,055	3,89,82,279	99,99,936	4,89,82,215
1892-93	3,74,87,993	84,359	43,65,253	82,262	1,01,67,978	5,21,87,847	4,20,19,869	20,35,572	3,99,84,297	1,01,67,978	5,01,52,275
1893-94	3,88,62,033	91,068	46,77,121	85,893	99,11,680	5,35,07,795	4,35,56,115	19,05,480	4,16,50,685	99,11,680	5,15,72,365
1894-95	3,99,58,712	1,36,095	46,79,331	93,934	98,46,685	5,47,14,757	4,48,68,072	19,96,249	4,28,71,823	98,46,685	5,27,18,508
1895-96	4,12,71,401	1,54,531	49,03,027	1,11,612	1,00,96,037	5,65,36,608	4,64,40,571	21,17,171	4,43,23,400	1,00,96,037	5,44,19,437
1896-97	4,03,36,566	1,58,048	48,46,041	1,41,819	99,40,275	5,54,22,749	4,54,82,474	21,65,122	4,33,17,352	99,40,275	5,32,57,627
1897-98	3,98,09,711	1,68,281	49,47,739	1,71,130	98,19,577	5,49,07,438	4,50,96,361	24,85,872	4,26,10,989	98,19,577	5,24,21,566
1898-99	4,13,97,755	2,71,990	52,03,874	1,89,942	1,00,06,615	5,72,69,976	4,72,63,374	24,99,546	4,47,63,828	1,00,06,615	5,47,70,443
1899-1900	4,13,34,011	3,06,015	55,60,201	1,58,925	1,01,81,048	5,75,40,200	4,73,59,152	24,65,611	4,48,93,541	1,01,81,048	5,50,74,589
1900-01	4,23,45,156	4,62,263	59,13,399	1,59,937	1,03,17,621	5,91,98,376	4,88,80,755	25,23,803	4,63,56,947	1,03,17,621	5,66,74,568
1901-02	4,47,21,777	4,57,741	61,83,873	1,66,846	1,01,57,610	6,16,87,846	5,15,30,236	25,26,288	4,90,03,948	1,01,57,610	5,91,61,558
1902-03	4,76,91,760	5,33,209	66,85,946	1,61,667	1,03,17,526	6,58,39,054	5,50,72,428	28,76,970	5,21,95,458	1,03,17,526	6,30,12,984
1903-04	5,42,06,254	5,82,596	72,39,683	2,46,033	1,24,83,629	7,49,57,902	6,22,75,276	32,78,336	5,89,97,940	1,24,83,629	7,16,78,663
1904-05	5,70,61,069	5,84,154	68,03,694	2,39,100	1,29,93,733	7,76,81,150	6,46,87,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905-06	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	8,53,37,424	7,16,82,990	38,83,446	6,77,99,544	1,36,54,434	8,14,53,978
1906-07	6,48,15,118	5,66,395	88,13,689	2,66,928	1,39,94,572	8,84,56,697	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907-08	6,87,37,319	6,37,050	88,49,503	2,71,407	1,42,06,254	9,32,01,643	7,84,95,279	46,76,078	7,38,09,201	1,42,06,254	8,80,15,455
1908-09	7,04,54,433	7,81,503	94,06,474	3,15,822	1,48,49,348	9,58,07,385	8,09,58,037	51,32,515	7,48,25,522	1,48,49,348	8,96,74,870
1909-10	7,21,21,771	7,49,989	93,83,334	3,98,370	1,48,71,916	9,80,25,380	8,31,53,464	61,95,528	7,69,57,986	1,48,71,916	9,18,29,852
1910-11	7,79,63,043	8,33,667	1,06,96,286	3,56,252	1,55,56,200	10,54,10,448	8,98,54,248	62,08,341	8,36,45,907	1,55,56,200	9,92,02,107

NOTE.—Until 1903–04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "miscellaneous receipts." The figures for the United Provinces in Tables Nos. I, 1—A, 2, 2—A, 3, 3—A, 3—A, 3—B and II have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out, except in the case of Allahabad where the receipts prior to 1901–02 are not available

No. 1—A

RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PROVINCES, in each official year from 1886-87 to 1910-11

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts including opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1886–87	35,98,382	..	3,61,071	39,265	9,65,673	49,64,391	39,98,718	2,93,967	37,04,751	9,65,673	46,70,424
1887–88	35,21,072	..	4,09,651	24,691	10,10,028	49,65,442	39,55,414	2,03,974	37,51,440	10,10,028	47,61,468
1888–89	38,51,893	..	4,20,424	25,736	10,63,347	53,61,400	42,98,053	1,89,329	41,08,724	10,63,347	51,72,071
1889–90	46,01,647	..	4,04,560	21,747	10,93,586	61,21,540	50,27,954	2,36,348	47,91,606	10,93,586	58,85,192
1890–91	44,00,405	2,360	4,21,857	25,281	10,92,447	59,42,350	48,49,903	2,41,383	46,08,520	10,92,447	57,00,967
1891–92	45,87,468	..	4,19,990	22,683	11,61,410	61,91,551	50,30,141	2,88,220	47,41,921	11,61,410	59,03,331
1892–93	49,81,619	7,306	4,53,908	18,537	12,31,106	66,92,476	54,61,370	2,95,518	51,65,852	12,31,106	63,96,958
1893–94	48,53,521	3,568	4,54,612	18,733	9,66,464	62,96,898	53,30,434	3,02,584	50,27,850	9,66,464	59,94,314
1894–95	49,06,742	4,304	4,70,580	20,847	11,24,434	65,26,857	54,02,453	2,86,174	51,16,279	11,24,434	63,40,713
1895–96	51,94,481	4,488	5,14,920	22,901	12,34,764	69,71,554	57,36,790	2,87,190	54,49,600	12,34,764	66,84,364
1896–97	51,41,642	3,898	5,05,571	25,047	12,97,845	69,76,003	56,78,158	2,91,093	53,87,065	12,97,845	66,84,910
1897–98	49,33,440	16,377	5,34,366	25,421	12,81,467	68,01,471	55,20,004	2,99,294	52,20,710	12,81,467	65,02,177
1898–99	54,89,748	20,752	5,36,096	24,512	13,12,694	73,83,802	57,70,108	2,99,688	54,70,420	13,12,694	67,83,114
1899–1900	55,28,845	24,430	5,28,426	17,790	14,02,473	75,71,874	61,69,401	3,02,301	58,67,100	14,02,473	72,69,573
1900–01	57,35,862	26,026	6,42,690	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901–02	59,13,155	29,901	7,25,124	21,423	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902–03	62,08,706	25,926	7,63,992	14,853	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903–04	68,33,846	26,916	8,46,851	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904–05	72,93,264	29,509	9,44,593	12,023	13,78,320	96,57,709	82,79,389	4,55,490	78,23,899	13,78,320	92,02,219
1905–06	73,35,398	32,243	11,56,961	27,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,93,468
1906–07	73,80,682	29,800	9,81,756	28,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,850	15,05,744	94,71,594
1907–08	80,01,984	26,118	9,57,259	26,811	17,36,075	1,07,48,247	90,12,172	4,88,373	85,23,799	17,36,075	1,02,59,874
1908–09	75,92,697	45,329	10,27,823	36,279	16,66,258	1,03,68,386	87,02,128	5,91,100	81,11,028	16,66,258	97,77,286
1909–10	78,84,067	33,922	11,50,327	52,406	13,79,258	1,04,99,980	91,20,722	6,54,972	84,65,750	13,79,258	98,45,008
1910–11	1,09,67,829	45,182	12,22,272	57,015	14,37,533	1,37,29,831	1,22,92,298	6,59,845	1,16,32,453	14,37,533	1,30,69,986

No. 2

Receipts and charges on account of Spirits, Beer, and Drugs other than Opium, in the several Provinces in India, from 1886-87 to 1910-11

No. 2

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
RECEIPTS*—												
Spirits—												
1 India, General†	4,82,440	5,99,940	4,75,700	5,67,080	5,47,610	6,10,870	6,22,540	4,48,163	5,06,133	5,15,685	5,02,860	4,54,519
2 Burma	8,24,490	9,44,590	11,15,450	20,96,750	19,81,590	22,17,910	24,96,300	21,25,250	19,52,470	19,90,560	20,38,020	20,98,550
3 E. B. and Assam	2,72,780	2,45,850	2,65,450	3,21,180	3,35,480	3,96,070	4,09,960	4,32,500	4,63,600	5,26,030	5,79,160	5,74,170
4 Bengal	59,76,350	64,56,200	63,38,820	49,81,030	59,76,030	65,36,640	69,42,950	72,84,600	76,55,900	81,30,540	82,48,430	76,72,540
5 United Provinces:												
Agra	29,56,687	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,73,704	30,59,748	30,39,823	28,46,493	23,08,147	26,24,188
Oudh	13,11,756	12,77,895	12,98,339	10,92,877	10,00,463	11,20,935	12,61,029	12,45,302	10,22,406	9,20,533	5,79,629	8,31,564
6 Punjab	8,38,230	8,76,630	9,24,880	10,09,030	11,16,910	11,61,970	11,63,590	12,51,870	13,46,520	14,22,460	14,12,520	15,27,860
7 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
8 Bombay	57,19,830	59,59,590	61,51,619	54,94,320	53,62,510	56,50,130	57,98,040	92,24,800	94,73,560	99,95,740	94,10,270	93,15,680
9 Central Provinces	16,23,990	14,45,900	15,23,330	16,06,380	17,05,300	17,88,950	17,42,250	17,40,520	17,36,260	15,17,550	13,51,940	10,59,380
10 Madras	83,94,890	90,70,070	97,75,370	1,04,26,910	1,12,26,350	1,13,04,050	1,12,77,630	1,19,89,280	1,27,62,040	1,34,05,810	1,39,05,340	1,36,51,260
TOTAL	2,83,95,943	2,07,75,181	3,25,33,199	3,44,73,783	3,49,43,314	3,64,09,488	3,74,87,993	3,88,02,033	3,99,58,712	4,12,71,401	4,03,36,566	3,98,09,711
Beer—												
11 India, General	..	..	..	..	5,710	10,800	10,340	6,050	21,100	28,360	20,940	22,600
12 Burma	..	..	..	..	..	..	..	..	..	..	..	..
13 E. B. and Assam	..	..	..	..	70	170	190	220	540	480	510	720
14 Bengal	..	..	..	..	..	..	..	..	..	..	..	..
15 United Provinces:												
Agra	..	..	..	..	6,197	4,379	10,463	4,600	6,361	3,533	11,050	27,414
Oudh	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898	16,377
16 Punjab	..	..	..	..	12,940	11,430	7,680	6,010	6,380	8,360	6,660	4,310
17 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
18 Bombay	..	..	..	..	4,420	23,440	36,080	48,510	46,110	44,500	41,700	34,750
19 Central Provinces	..	..	..	..	..	..	..	..	..	..	..	..
20 Madras	5,070	2,850	6,830	10,380	12,050	18,720	12,300	22,110	51,970	64,820	64,290	62,110
TOTAL	5,070	2,850	6,830	10,380	43,747	68,939	84,359	91,068	1,36,095	1,54,531	1,58,048	1,68,281
Drugs—other than Opium—												
21 India, General	30,940	18,870	40,220	30,510	39,420	47,440	41,540	36,856	32,521	35,752	39,206	38,935
22 Burma	..	..	..	..	..	..	..	..	..	10	10	10
23 E. B. and Assam	2,56,490	2,29,370	2,46,110	2,58,340	2,87,290	22,96,620	3,07,240	3,37,730	3,00,470	3,36,150	3,53,130	3,61,540
24 Bengal	22,31,430	24,14,780	24,87,870	24,26,410	24,82,790	4,72,240	25,61,430	27,06,490	26,85,210	28,67,700	28,18,170	27,42,950
25 United Provinces:												
Agra	5,00,358	4,69,181	5,19,544	5,24,557	5,15,510	5,16,314	5,17,344	5,41,873	5,72,584	5,79,001	5,53,749	6,48,125
Oudh	1,70,248	1,72,252	1,96,368	1,96,796	1,78,705	1,95,773	2,03,811	2,03,552	2,24,886	2,08,284	1,78,236	2,24,509
26 Punjab	1,64,820	1,47,570	1,47,950	1,54,830	1,55,669	1,57,300	1,74,860	1,79,550	1,81,740	1,81,310	2,11,730	2,40,280
27 N. W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
28 Bombay	6,19,720	6,92,920	2,97,860	3,10,300	3,12,600	3,59,460	2,52,110	3,31,640	3,61,910	3,88,320	4,30,470	4,57,560
29 Central Provinces	2,16,360	2,00,360	2,08,100	2,09,740	2,22,270	2,35,820	2,62,190	2,78,130	2,65,360	2,45,000	1,80,720	1,65,160
30 Madras	..	..	..	..	10,030	54,990	48,780	64,300	54,650	61,500	71,620	68,670
TOTAL	41,60,366	43,47,303	41,55,301	41,21,503	42,02,305	43,35,957	46,65,253	46,77,121	46,79,331	49,03,027	48,46,041	49,47,739
Miscellaneous Receipts—												
31 India, General	30	..	4,670	5,740	4,920	4,920	5,640	5,700	5,750	5,880	5,880	5,880
32 Burma	11,320	2,830	1,110	10,010	6,450	1,440	1,330	2,170	1,590	5,860	25,980	60,730
33 E. B. and Assam	800	280	380	510	710	630	630	530	550	610	850	740
34 Bengal	9,230	6,060	4,130	6,430	6,670	7,970	10,410	11,680	12,470	13,840	17,860	13,240
35 United Provinces:												
Agra	2,933	12,176	22,104	20,779	13,868	7,252	6,740	1,167	1,211	1,235	794	2,168
Oudh	1,387	1,163	625	766	552	677	752	706	693	1,237	595	622
36 Punjab	..	..	..	..	..	..	..	..	..	..	2,040	1,750
37 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
38 Bombay‡	..	..	..	..	..	..	..	..	..	..	..	..
39 Central Provinces	7,120	12,690	22,010	25,310	21,590	21,220	20,920	23,750	26,220	25,420	19,760	19,550
40 Madras	96,690	13,330	11,930	24,549	39,116	38,840	35,840	40,190	45,350	57,530	63,060	66,450
TOTAL	1,28,010	48,529	66,955	94,085	84,810	82,950	82,262	85,893	93,934	1,11,612	1,41,819	1,71,130
TOTAL RECEIPTS	3,27,04,389	3,41,73,863	3,70,47,788	3,86,99,841	3,92,74,176	4,08,97,334	4,20,19,869	4,36,56,115	4,48,68,072	4,64,40,571	4,54,82,474	4,50,96,861
CHARGES—												
41 India, General	27,850	30,790	38,200	42,830	39,500	43,570	43,680	12,083	14,214	17,422	13,588	13,452
42 Burma	1,35,690	84,178	40,740	34,949	38,440	55,750	69,780	1,12,480	1,34,410	1,59,330	1,75,670	2,30,130
43 E. B. and Assam	6,160	10,630	8,110	8,930	25,810	13,570	27,640	19,450	14,730	15,920	13,380	14,390
44 Bengal	3,75,250	4,22,600	4,22,760	5,31,380	6,47,110	6,67,790	6,53,710	6,47,700	3,37,860	6,74,580	6,83,290	6,77,390
45 United Provinces:												
Agra	46,564	46,022	50,179	49,703	48,165	76,388	1,47,999	1,02,526	89,989	66,755	71,940	71,092
Oudh	6,549	7,223	7,562	7,408	7,951	26,307	43,803	30,981	33,406	22,534	22,544	22,708
46 Punjab	54,100	55,560	52,250	52,480	71,750	65,360	68,010	75,000	55,940	49,550	58,110	63,410
47 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
48 Bombay	2,55,860	2,97,970	3,27,690	3,34,990	3,45,600	3,50,000	3,36,030	3,49,030	3,45,200	3,56,260	3,63,970	3,53,090
49 Central Provinces	70,220	71,750	74,440	56,990	54,940	56,200	59,750	44,740	54,630	54,640	55,560	50,390
50 Madras	2,40,830	2,69,040	3,23,620	3,32,790	4,70,540	5,60,180	5,85,170	6,01,440	6,15,870	7,00,180	7,07,070	9,89,820
TOTAL	12,18,073	12,95,755	13,41,551	13,12,544	17,49,806	19,15,055	20,35,572	19,95,430	19,96,249	21,17,171	21,65,122	24,85,872
NET RECEIPTS—												
51 India, General	4,85,560	5,83,020	4,88,390	5,60,560	5,32,450	6,19,860	6,23,040	4,78,636	5,30,190	5,30,895	5,34,358	4,85,882
52 Burma	7,00,120	8,63,250	10,75,520	20,72,720	19,55,310	21,74,490	24,33,190	20,20,990	18,40,750	18,65,460	19,18,280	19,51,760
53 E. B. and Assam	5,24,410	4,64,870	5,22,830	5,71,100	6,47,650	6,79,750	6,90,190	7,51,310	7,49,890	8,46,870	9,19,760	9,22,060
54 Bengal	78,41,760	84,54,440	84,48,060	79,82,550	78,18,500	83,43,200	88,61,270	93,55,290	97,16,260	1,03,37,980	1,01,01,680	97,52,060
55 United Provinces:												
Agra	34,13,414	33,33,851	33,96,119	32,88,859	31,03,391	30,81,551	31,60,252	35,04,862	35,29,990	33,63,507	28,01,800	32,30,803
Oudh	14,76,842	14,51,087	14,75,358	12,83,031	11,72,129	12,91,078	14,29,095	14,22,747	12,18,213	11,11,998	7,39,814	10,50,364
56 Punjab	9,33,950	9,68,640	10,19,680	11,00,430	12,18,790	12,65,400	12,74,120	13,62,430	14,78,700	15,62,580	15,74,840	17,10,790
57 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
58 Bombay	60,83,690	63,54,540	81,15,180	81,69,630	83,58,980	86,88,030	87,50,200	92,55,920	95,36,380	1,00,72,300	95,18,470	94,54,900
59 Central Provinces	17,77,250	15,87,200	16,79,090	17,84,440	18,94,220	19,37,790	19,65,610	19,97,660	19,73,310	17,33,330	15,05,860	11,93,700
60 Madras	82,49,320	88,17,210	94,66,010	1,03,79,040	1,08,03,000	1,08,56,420	1,07,89,330	1,15,11,440	1,22,98,140	1,28,89,420	1,34,02,490	1,28,58,670
TOTAL	3,14,86,316	3,23,78,108	3,56,86,237	3,71,87,800	3,75,24,370	3,89,82,279	3,99,84,297	4,16,66,685	4,23,71,823	4,43,23,460	4,33,17,352	4,26,10,989

* From license fee, duty and other items
† See note at foot of table No. 4
‡ See note at foot of table No. 11

OPIUM), in the several PROVINCES in INDIA, in each official year from 1886-87 to 1910-11

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
4,94,087	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	13,22,256	14,23,582	1
24,02,920	25,89,900	23,11,184	23,83,409	23,65,164	23,75,180	28,97,461	40,13,391	35,72,179	36,59,531	39,42,806	40,26,592	37,55,753	2
6,56,970	6,90,479	7,20,870	7,26,635	7,19,764	7,29,920	7,09,175	10,46,280	20,54,226	22,30,047	23,69,532	24,24,472	26,77,909	3
81,94,740	86,35,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,06,90,153	1,16,51,323	1,18,01,840	1,10,69,328	1,18,39,292	4
31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,62,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,497	43,14,190	51,64,975	5
11,55,258	12,58,376	14,63,353	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	14,96,598	20,90,650	6
15,69,310	15,81,659	15,88,425	15,07,752	16,20,325	17,33,842	20,75,681	25,63,896	25,90,546	27,60,252	30,23,754	26,26,675	37,51,458	7
..	..	..	1,05,933	1,14,111	1,09,918	1,06,565	2,07,932	1,07,350	1,14,759	1,25,637	1,29,440	1,06,825	8
98,46,210	91,04,464	88,62,892	92,80,549	95,50,736	1,05,63,850	1,10,54,524	1,22,79,598	1,29,73,337	1,48,11,771	1,44,12,324	1,49,96,018	1,61,90,775	9
12,18,830	12,29,073	10,76,011	12,37,926	12,95,007	32,49,543	41,27,653	54,91,690	64,72,363	55,29,929	47,60,902	49,12,727	55,22,664	10
1,26,67,690	1,23,06,302	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,302	2,06,31,625	2,48,15,464	2,55,17,869	11
4,13,97,758	4,13,34,011	4,23,45,153	4,47,21,777	4,76,91,766	5,42,06,254	5,70,61,069	6,19,52,966	6,48,15,118	6,87,37,310	7,04,54,433	7,21,21,771	7,79,63,048	
..	..	1,24,378	1,20,187	1,60,093	2,00,380	2,11,404	1,32,540	1,87,002	156,972	1,67,028	1,52,034	1,71,913	12
23,900	23,050	16,505	19,520	13,480	16,458	18,295	11,453	2,414	13,979	2,465	31,875	36,496	13
..	..	..	..	..	..	..	..	..	..	..	..	..	14
5,440	5,150	4,983	4,908	4,541	4,563	6,483	5,075	3,444	3,298	8,575	13,920	17,206	
55,274	45,186	30,749	55,929	59,654	55,448	52,909	49,153	51,259	48,336	85,098	73,871	79,901	15
30,752	24,451	26,020	29,961	25,926	26,916	29,509	32,243	29,800	29,118	42,476	26,459	37,276	
1,43,190	1,14,133	1,01,114	1,21,572	1,29,674	1,28,611	1,28,863	1,34,895	1,34,392	1,26,873	2,26,365	2,11,330	2,11,812	16
..	..	..	..	..	..	..	..	..	..	..	..	..	17
43,920	42,940	28,298	45,183	38,674	34,493	31,927	22,414	13,363	13,190	52,447	47,385	55,637	18
5,804	13,585	12,133	11,961	9,248	7,754	3,009	6,689	7,660	7,183	9,199	9,089	5,853	19
67,620	37,560	58,620	48,730	36,026	1,13,210	97,705	1,53,387	1,37,361	2,39,402	1,79,744	184,824	2,11,968	20
3,75,800	3,06,015	4,62,283	4,57,741	5,33,209	5,32,506	5,34,154	5,91,529	5,66,395	6,97,050	7,41,308	7,49,989	8,86,667	
36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420	57,021	1,08,226	21
10	40	18	23	23	20	38	82	105	124	147	319	1766	22
3,77,710	3,72,297	4,08,526	3,94,762	4,07,056	4,28,143	4,42,720	17,32,682	16,67,038	17,15,490	16,47,995	20,26,935	21,74,601	23
28,10,930	27,90,100	30,20,156	31,98,535	33,86,630	34,55,013	25,06,377	28,52,787	28,12,314	27,80,963	29,45,432	31,15,291	34,36,569	24
7,56,321	8,85,307	9,49,969	9,79,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,979	14,03,115	13,26,386	14,24,483	25
2,70,244	2,97,049	3,19,880	3,37,769	4,16,980	5,81,843	6,04,915	6,19,537	5,97,607	4,68,058	5,29,152	5,07,185	4,79,245	
3,28,829	3,36,236	3,21,540	2,84,159	3,21,125	3,56,026	3,41,590	4,13,363	3,34,893	3,54,146	4,12,966	4,13,598	4,58,797	26
..	..	..	36,406	38,107	50,990	41,683	55,590	65,810	62,710	69,410	73,209	69,702	27
4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505	12,51,762	28
1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,49,140	4,49,114	4,96,979	5,28,872	29
1,19,290	1,77,360	2,06,836	2,55,425	2,99,590	3,18,184	3,87,285	4,42,999	4,76,205	4,90,256	5,32,262	5,70,886	5,50,373	30
53,06,874	55,60,201	59,13,399	61,83,873	66,86,846	72,90,683	83,03,094	88,15,485	88,13,689	88,49,593	94,06,274	98,83,394	1,06,96,268	
6,470	7,081	5,946	6,015	5,993	6,165	5,723	5,647	6,022	5,941	2,351	1,465	3,570	31
63,310	43,850	42,033	50,515	50,207	54,045	62,306	64,414	53,220	42,573	52,967	93,047	74,019	32
560	909	854	585	692	1,039	362	17,533	15,752	14,490	17,040	15,846	19,317	33
1,140	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,396	23,329	29,363	34
1,148	1,349	1,258	1,949	1,458	1,162	1,561	1,681	6,194	2,209	1,339	6,551	5,741	35
644	695	815	872	966	1,042	1,094	1,220	1,677	1,602	933	747	680	
2,920	1,465	896	800	571	1,123	388	640	740	650	757	12,850	8,681	36
..	..	..	105	89	33	10	44	108	33	115	224	148	37
..	..	..	..	..	67,884	71,940	79,354	73,032	79,490	1,19,995	1,41,354	97,856	38
21,020	22,895	19,063	23,742	22,274	4,599	3,900	5,819	7,636	19,837	13,643	14,004	24,127	39
59,730	60,250	71,050	64,225	64,242	71,699	72,786	77,377	80,316	79,054	79,780	96,833	1,03,250	40
1,80,942	1,58,925	1,59,987	1,66,845	1,61,607	2,46,933	2,39,100	2,92,060	2,66,923	2,71,407	2,15,822	3,98,370	3,56,252	
2,72,53,374	4,73,59,152	4,88,60,755	5,15,30,236	5,51,72,428	6,22,75,376	6,46,87,417	7,16,82,810	7,44,82,425	7,84,95,279	8,09,52,087	8,21,53,484	8,98,54,248	
18,840	15,469	28,694	23,019	22,748	24,410	28,639	28,813	41,451	71,789	43,058	52,878	59,851	41
2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,086	11,37,350	11,23,736	12,03,356	12,53,128	11,99,168	42
21,950	27,456	26,168	18,726	21,957	19,950	37,127	3,78,267	1,89,382	2,48,526	2,92,879	2,91,742	3,49,166	43
6,74,500	6,85,930	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,625	8,15,578	8,89,259	9,32,386	44
83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,044	79,738	90,150	1,09,214	1,46,468	1,87,518	1,86,077	45
21,322	20,657	20,512	20,272	19,046	23,129	23,556	22,147	24,580	49,289	49,217	79,157	67,533	
71,260	59,516	58,498	63,005	69,307	58,228	66,144	77,967	73,438	74,921	79,584	83,964	1,67,923	46
..	..	..	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,822	8,336	12,574	47
3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528	4,70,418	5,21,349	5,37,698	8,82,223	13,19,323	11,78,621	11,86,745	48
48,330	52,905	47,421	51,328	57,895	73,337	98,329	1,64,246	2,51,340	2,82,628	3,21,544	3,84,247	2,86,176	49
9,92,140	9,90,080	10,05,200	9,95,471	9,74,095	9,96,986	9,99,828	10,29,610	10,08,771	10,40,324	10,47,585	13,50,631	15,00,744	50
24,99,546	24,65,611	25,23,808	25,26,238	28,76,970	32,78,336	35,58,337	38,88,446	40,97,789	46,66,078	61,32,515	61,95,528	62,08,341	
5,23,306	5,29,461	10,37,962	8,03,873	9,96,332	21,04,508	11,59,066	11,18,523	11,60,814	11,51,148	14,44,055	14,79,900	16,47,445	51
22,64,107	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,503	25,92,327	27,96,047	28,84,727	28,76,586	52
10,13,200	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,623	35,47,534	37,18,411	39,06,688	41,69,511	45,61,552	53
1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,15,231	1,34,65,665	1,33,33,149	1,43,90,842	54
39,28,906	42,34,796	44,47,939	49,30,650	55,92,235	61,42,795	65,06,903	67,19,297	68,17,122	59,68,174	55,34,991	55,33,404	64,31,623	55
14,35,576	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,06,029	24,31,966	20,68,868	19,51,542	19,54,752	24,50,318	
19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358	33,80,055	44,68,766	56
..	..	..	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	1,64,251	57
99,78,646	92,94,631	99,24,679	94,54,022	92,21,044	1,07,68,865	1,24,04,975	1,22,26,572	1,33,93,490	1,44,45,275	1,42,59,704	1,51,12,333	1,64,18,235	58
13,77,020	13,97,768	12,30,078	14,01,708	16,34,135	31,55,259	43,72,333	57,33,943	65,35,295	57,01,116	49,16,305	56,08,562	57,94,340	59
1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	2,38,17,316	2,45,82,219	60
4,47,63,828	4,48,93,541	4,63,56,947	4,90,03,948	5,21,95,458	5,89,97,040	6,11,29,080	6,77,90,544	7,03,64,336	7,38,09,201	7,48,25,522	7,69,57,936	8,36,45,907	

NOTE.—Variations in the figures for Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces during 1905-06

No. 2—A

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98
RECEIPTS—												
Spirits—												
Rangoon	2,02,800	1,43,880	2,48,830	7,53,650	5,92,400	7,14,420	8,63,310	6,22,640	4,96,880	5,15,050	4,65,870	5,02,140
Shillong	5,270	6,690	6,290	4,280	5,450	6,010	4,950	6,750	6,630	5,750	5,480	5,700
Calcutta and suburbs	13,26,320	14,61,680	14,07,730	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570	20,17,940	20,90,610	20,21,680
Allahabad	1,17,140	1,26,790	1,52,810	1,05,730	2,13,570	1,42,010	1,41,010	1,51,500	1,50,220	1,32,150	1,15,480	1,26,710
Lucknow	1,79,672	1,88,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,379	2,13,551	1,95,562	2,22,731	1,55,182	2,33,520
Lahore	75,070	75,250	75,600	79,980	87,960	90,740	1,00,800	1,03,670	1,02,660	1,08,860	1,25,090	1,32,050
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	6,54,320	2,31,830	7,54,940	8,26,460	3,32,230	8,14,620	8,01,950	7,80,810	7,77,780	8,45,740	7,66,110	7,16,380
Nagpur	71,460	73,370	80,900	86,690	94,140	93,800	88,590	92,770	98,020	1,03,990	1,04,090	1,30,180
Madras	9,66,330	7,98,130	9,11,870	11,65,610	10,26,040	9,62,650	9,96,700	10,26,100	11,56,420	12,42,270	13,13,730	10,65,080
TOTAL	35,98,382	35,21,072	38,57,893	46,01,647	44,00,405	45,87,468	49,81,619	48,53,521	49,06,742	51,94,480	51,41,642	49,33,440
Beer—												
Rangoon	..	..	..	..	..	..	..	..	440	..	..	..
Shillong	..	..	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs	..	..	..	..	..	..	..	..	..	..	..	..
Allahabad	..	..	..	..	..	..	..	..	..	..	..	..
Lucknow	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898	16,377
Lahore	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	..	..	..	..	..	..	..	..	..	..	..	..
Nagpur	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	230	10	..	..
TOTAL	..	..	..	..	2,360	..	7,306	3,568	4,304	4,488	3,898	16,377
Drugs—other than Opium—												
Rangoon	..	..	..	..	..	..	..	..	..	..	..	..
Shillong	1,280	1,630	1,890	1,930	2,460	1,980	1,240	960	1,100	840	820	890
Calcutta and suburbs	2,24,270	2,65,550	2,76,070	2,73,510	2,96,950	2,92,370	3,12,709	3,07,400	3,16,630	3,53,480	3,51,360	3,40,230
Allahabad	42,600	34,770	40,000	40,680	39,590	37,330	41,200	39,100	39,500	44,500	20,580	37,670
Lucknow	27,251	32,801	26,474	31,100	26,487	28,580	30,508	32,542	35,000	39,600	40,071	48,036
Lahore	7,620	6,780	6,820	6,240	6,060	6,420	7,260	8,700	8,400	7,900	7,090	9,180
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	47,340	59,930	61,050	42,650	37,860	39,880	39,700	45,640	48,250	48,180	59,610	77,410
Nagpur	10,710	8,190	8,370	9,450	9,340	8,640	13,100	11,960	12,650	10,970	15,860	12,520
Madras	..	..	..	..	3,200	4,790	8,200	8,310	9,030	9,450	11,180	8,830
TOTAL	3,61,071	4,09,651	4,20,424	4,04,660	4,21,857	4,19,990	4,53,908	4,54,612	4,70,560	5,14,920	5,06,571	5,34,766
Miscellaneous Receipts—												
Rangoon	1,000	390	10	10	10	300	20	100	80	140	3,920	14,430
Shillong	10	10	20	20	20	10	10	..	10	10	10	10
Calcutta and suburbs	200	220	420	190	510	650	640	980	1,400	2,400	2,620	2,500
Allahabad	11,790	15,090	16,670	18,930	12,990	11,450	5,240	6,580	6,800	7,400	6,290	7,500
Lucknow	85	81	46	27	41	43	17	43	17	21	7	11
Nagpur	3,870	7,500	7,620	730	3,550	420	2,410	1,310	1,680	2,260	590	10
Madras	22,310	1,400	950	6,840	8,160	9,810	10,200	9,770	10,860	10,670	12,610	10,960
TOTAL	39,265	24,691	25,736	21,747	25,281	22,683	18,537	18,783	20,847	22,901	26,047	35,421
TOTAL RECEIPTS	39,98,718	39,55,414	42,98,053	50,27,954	48,49,903	50,30,141	54,01,370	53,36,484	54,02,453	57,36,790	56,78,158	55,20,004

CAPITAL CITIES of the several PROVINCES, in each official year from 1886-87 to 1910-11

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
													RECEIPTS—
													Spirits—
5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	9,55,825	7,11,536	Rangoon
6,430	5,713	6,422	5,194	6,076	5,129	4,688	4,975	5,587	5,875	5,700	8,514	10,085	Shillong
20,99,740	21,74,660	22,56,657	21,64,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	28,71,731	31,63,058	Calcutta and suburbs
1,50,779	1,57,416	1,68,780	1,88,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	2,33,598	2,93,015	Allahabad
2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,801	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	3,42,141	4,28,672	Lucknow
1,48,810	2,00,783	2,17,723	1,48,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779	68,718	99,226	Lahore
..	..	..	15,332	17,149	14,661	16,780	16,780	16,780	22,550	31,155	22,866	29,499	Peshawar
9,29,500	9,01,500	8,76,232	10,55,835	11,04,370	11,10,886	10,56,913	12,16,621	12,42,091	13,31,151	12,20,196	12,32,930	13,99,811	Bombay, town and island
1,42,020	1,48,772	1,45,884	1,59,998	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	5,27,321	5,69,601	Nagpur
9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396	16,20,834	17,72,385	Madras
51,80,748	55,28,845	57,35,862	59,13,155	62,08,206	68,33,846	72,96,284	78,35,398	76,99,882	86,01,984	75,92,697	78,64,687	1,00,67,829	TOTAL
													Beer—
..	..	..	..	..	..	..	..	..	..	..	..	..	Rangoon
..	..	..	..	..	..	..	..	..	..	..	..	..	Shillong
..	..	..	..	..	..	..	..	..	..	2,853	7,463	7,306	Calcutta and suburbs
..	..	..	..	..	..	..	..	..	..	..	..	..	Allahabad
30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,809	26,118	42,476	26,462	37,876	Lucknow
..	..	..	..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	..	..	..	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	..	..	..	Nagpur
..	..	..	..	..	..	..	..	..	..	..	..	..	Madras
30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,809	26,118	45,329	33,922	45,182	TOTAL
													Drugs—other than Opium—
..	36	8	18	13	5	13	21	52	76	84	98	105	Rangoon
759	777	700	513	464	550	730	589	645	587	638	1,051	882	Shillong
3,29,220	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,30,838	5,44,330	Calcutta and suburbs
44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306	85,170	70,229	Allahabad
58,178	83,634	93,640	1,07,326	1,08,815	1,38,409	91,570	1,39,220	1,25,982	1,25,357	1,42,771	1,58,481	1,24,763	Lucknow
6,600	8,016	9,736	9,796	9,796	10,016	10,068	10,988	12,344	30,622	14,669	16,169	10,046	Lahore
..	..	..	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688	18,208	14,296	Peshawar
76,870	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960	3,14,483	Bombay, town and island
14,930	14,769	12,994	13,059	12,862	16,150	15,385	20,334	28,694	27,524	24,964	31,408	36,723	Nagpur
5,280	4,330	13,360	26,320	31,633	26,637	31,620	35,410	37,673	34,440	39,957	57,967	55,865	Madras
5,36,095	5,98,426	6,47,880	7,25,124	7,63,997	8,46,851	9,44,593	11,56,961	9,81,756	9,57,259	10,27,823	11,50,327	12,22,272	TOTAL
													Miscellaneous Receipts—
1,310	20	10,111	12,500	9,225	12,756	943	14,801	18,619	9,120	21,509	38,377	40,566	Rangoon
20	10	40	27	1	6	10	2	87	14	8	1	16	Shillong
1,090	2,450	1,293	2,123	1,423	21,033	7,759	7,976	9,634	12,812	12,856	19,226	21,550	Calcutta and suburbs
6,560	7,450	7,680	232	171	71	117	27	53	71	153	234	334	Allahabad
52	102	87	83	91	57	38	46	351	425	116	51	58	Lucknow
10	28	27	60	5	12	33	133	222	370	536	1,665	2,191	Nagpur
13,470	7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,969	1,981	1,852	2,366	Madras
22,512	17,700	24,338	21,428	14,858	36,374	12,023	27,261	28,323	26,811	36,279	52,406	67,065	TOTAL
57,70,106	61,69,401	64,84,100	66,80,606	70,13,487	77,43,487	82,79,389	93,51,863	84,20,566	90,32,172	87,02,123	94,20,722	1,22,92,298	TOTAL RECEIPTS

No. 2—A—*continued*

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
CHARGES—												
Rangoon	1,06,320	5,890	6,040	6,450	8,890	10,340	11,330	16,028	19,670	16,080	18,510	25,510
Shillong	400	400	2,560	2,680	670	1,150	820	900	520	720	510	640
Calcutta and suburbs	71,510	81,100	81,000	1,23,590	1,46,620	1,68,340	1,68,330	1,55,120	1,53,550	1,66,150	1,62,810	1,63,230
Allahabad	4,430	4,300	4,790	4,730	4,010	4,680	10,460	1,920	1,980	1,400	1,990	2,200
Lucknow	6,087	5,726	6,569	6,548	5,923	6,560	6,578	4,474	3,184	1,600	2343	2,314
Lahore	1,410	1,430	1,730	1,720	2,130	2,650	2,470	2,510	2,830	3,090	4,800	3,300
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	42,670	45,160	47,480	54,180	51,940	54,250	55,270	79,750	57,510	55,640	59,710	61,490
Nagpur	440	410	390	390	480	410	370	360	500	720	600	320
Madras	60,700	59,560	38,770	36,060	20,720	39,440	40,190	40,530	41,430	41,790	39,820	39,790
TOTAL	2,93,967	3,03,974	1,89,329	2,36,348	2,41,383	2,88,220	2,95,518	3,02,584	2,86,174	2,87,190	2,91,093	2,99,294
NET RECEIPTS—												
Rangoon	97,480	1,88,360	2,42,800	7,47,230	5,83,520	7,04,380	8,52,060	6,06,720	4,77,730	4,99,710	4,51,280	4,91,060
Shillong	6,160	7,930	5,640	3,550	7,260	6,850	5,380	6,810	7,220	5,880	5,800	5,960
Calcutta and suburbs	14,79,280	16,46,350	16,03,220	15,44,150	16,29,700	18,88,170	19,27,940	20,08,990	20,87,050	22,07,670	22,81,780	22,01,180
Allahabad	1,67,100	1,72,350	2,04,690	1,55,610	1,32,130	1,86,110	1,77,290	1,95,210	1,94,540	1,82,650	1,40,360	1,69,680
Lucknow	2,66,921	2,15,630	2,33,574	2,09,750	1,92,700	2,21,291	2,32,633	2,45,230	2,26,029	2,65,230	1,96,815	2,95,130
Lahore	31,220	30,600	30,740	34,500	21,630	34,610	1,65,590	1,98,860	1,08,230	1,18,670	1,27,380	1,37,930
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	6,53,996	7,46,600	7,68,570	8,14,930	8,18,150	866,250	7,86,380	7,46,790	7,68,520	8,38,280	7,66,010	7,32,300
Nagpur	85,400	93,650	96,300	95,480	1,06,550	1,02,450	1,03,730	1,05,680	1,11,850	1,16,500	1,19,940	1,42,390
Madras	9,27,940	6,49,970	8,74,050	11,36,390	10,16,680	9,37,310	9,74,910	10,03,650	11,35,110	12,20,610	12,97,700	10,45,080
TOTAL	37,04,751	37,51,440	41,03,724	47,91,606	46,08,520	47,41,921	51,65,852	50,27,850	51,16,279	54,49,600	53,87,065	52,20,710

No. 3

RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM

RECEIPTS—											
India, General*	25,810	24,860	29,270	47,350	55,580	34,940	48,640	28,247	24,160	24,877	26,231	28,206
Burma	16,40,670	17,40,780	18,90,890	20,46,080	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890	18,19,870	1,27,020	20,33,900
E. B. and Assam	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620	19,16,390	18,50,080	18,31,510
Bengal	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720	23,65,130	23,25,600	23,18,600
United Provinces: Agra	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949	5,06,828	5,13,208
Oudh	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996	1,26,484	1,11,276	94,946	1,00,423
Punjab	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,52,895	4,78,560	5,30,971	5,19,290	5,26,635	5,59,620	5,72,700
N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
Bombay	11,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410	11,14,060	11,41,830
Central Provinces	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250	7,47,700	6,75,790	5,49,840	4,98,940
Madras	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,28,040	7,37,050	7,61,780	7,57,520	7,95,710	7,86,050	7,71,260
TOTAL	89,06,867	90,89,928	94,88,033	97,52,840	99,38,560	99,99,936	1,01,67,978	99,11,680	98,46,685	1,00,96,037	99,40,275	98,10,577

* See note at foot of table No. 4]

CAPITAL CITIES of the several PROVINCES, in each official year from 1886-87 to 1910-11—continued

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
													CHARGES—
23,150	21,110	23,504	18,437	41,313	30,868	1,37,360	1,42,170	1,33,245	1,38,172	2,14,270	2,45,912	2,26,964	Rangoon
1,000	1,480	953	595	460	760	310	456	550	900	937	739	1,415	Shillong
1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	1,97,688	1,95,432	Calcutta and suburbs
2,150	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,069	12,012	11,706	Allahabad
3,548	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	16,925	15,339	Lucknow
3,710	4,828	5,301	5,224	3,748	27,489	4,770	6,435	5,932	4,250	5,805	773	3,968	Lahore
..	..	..	489	987	487	476	665	1,087	50	100	92	83	Peshawar
59,890	67,550	66,224	64,547	66,749	68,365	82,266	81,417	78,327	97,680	1,41,303	1,57,437	1,75,374	Bombay, town and island
250	278	262	389	312	403	476	363	505	668	816	804	1,035	Nagpur
42,110	38,750	38,440	24,078	27,503	25,116	24,902	26,764	23,805	29,319	134	22,640	23,029	Madras
2,99,688	3,02,301	3,20,307	2,84,116	3,15,117	3,89,966	4,55,490	4,49,760	4,54,716	4,88,373	5,91,100	6,54,972	6,59,845	TOTAL
													NET RECEIPTS—
5,14,310	5,41,890	4,55,633	6,45,751	5,99,099	7,53,878	5,50,098	6,59,039	6,03,947	5,72,736	7,96,983	7,45,435	5,35,243	Rangoon
6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409	8,827	9,562	Shillong
22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279	32,22,570	35,30,812	Calcutta and suburbs
1,99,940	2,21,700	2,33,630	2,52,992	2,42,694	3,11,428	3,57,337	3,59,210	3,10,765	2,77,771	2,50,156	3,03,990	3,51,672	Allahabad
3,29,200	3,60,583	4,02,793	4,03,082	5,37,765	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729	5,10,187	5,95,530	Lucknow
1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643	84,109	1,00,904	Lahore
..	..	..	24,451	24,917	26,736	26,015	26,016	30,819	29,622	46,743	41,016	34,703	Peshawar
9,45,980	9,13,810	8,74,217	10,85,312	11,47,806	11,34,609	13,07,266	14,36,385	12,71,606	14,01,857	12,84,851	13,26,463	10,68,870	Bombay, town and island
1,56,710	1,63,296	1,58,643	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,21,705	4,88,192	5,59,590	6,07,480	Nagpur
8,99,700	10,95,050	10,78,050	11,68,086	12,52,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,548	15,45,120	16,57,513	15,07,477	Madras
54,70,420	58,67,100	61,13,793	64,05,492	66,98,870	73,53,527	78,23,899	81,02,103	79,65,850	85,28,799	81,11,023	84,65,750	1,16,32,453	TOTAL

consumed in INDIA, in each official year from 1886-87 to 1910-11

													RECEIPTS—
26,835	25,043	37,629	33,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,737	80,433	India, General
21,24,760	22,82,950	24,60,196	23,71,027	22,81,086	40,16,650	42,03,176	41,92,566	40,52,963	41,41,112	37,14,440	35,11,284	33,24,864	Burma
18,48,620	17,90,692	18,05,140	17,13,002	17,91,526	18,65,289	19,01,218	24,31,772	26,36,471	28,96,811	28,34,464	28,13,849	30,09,169	E. B. and Assam
24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	26,53,793	Bengal
5,46,154	5,72,545	6,35,823	6,72,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	7,84,478	9,04,761	United Provinces: Agra
1,07,556	1,09,203	1,16,885	1,22,711	1,23,810	1,27,844	1,31,048	1,32,786	1,35,709	1,23,534	1,35,966	1,50,275	1,76,702	Oudh
5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,162	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	10,64,044	Punjab
..	..	..	37,454	40,375	43,395	42,639	47,631	52,023	82,196	91,385	1,25,619	1,01,429	N.-W. Frontier
11,14,229	16,07,450	2,69,873	2,29,915	7,77,998	8,36,271	10,21,289	10,17,289	9,94,939	10,59,009	12,71,052	12,56,960	13,62,737	Bombay
5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,67,658	13,14,680	13,77,813	14,54,659	14,96,645	Central Provinces
7,58,760	8,31,290	7,88,860	7,60,634	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	13,90,683	Madras
1,00,06,615	1,01,81,048	1,03,17,621	1,01,57,610	1,03,17,526	1,26,81,626	1,29,93,733	1,36,54,434	1,39,91,572	1,47,06,364	1,48,49,348	1,48,71,916	1,55,56,200	TOTAL

No. 3—A

RECEIPTS (in rupees) in the CAPITAL CITIES of the several PROVINCES in INDIA on

	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97
RECEIPTS—											
Rangoon	4,23,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,35,670	5,24,700	6,08,650
Shillong	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950	2,430	3,090
Calcutta and suburbs	3,48,010	3,68,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280	5,00,880
Allahabad	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630	24,940	24,100
Lucknow	46,943	42,208	50,067	51,126	46,007	42,200	43,246	46,964	44,834	39,114	33,081
Lahore	12,980	12,000	12,360	12,420	12,000	12,740	14,460	14,880	14,300	24,090	20,614
Peshawar	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	2,830	7,020	6,000	5,640	10,960	9,840	10,550	9,340	6,570	5,890	7,330
Nagpur	34,240	29,190	31,350	30,450	37,040	35,510	36,440	27,540	16,420	34,110	33,200
Madras	56,920	63,586	68,620	64,690	67,890	69,830	78,900	60,250	59,110	74,210	66,900
TOTAL	9,65,673	10,10,028	10,63,347	10,93,586	10,92,447	11,61,410	12,31,106	9,66,464	11,24,434	12,34,764	12,97,845

No. 4

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—										
Spirits—										
English	3,380	6,360	9,970	7,700	9,630	9,160	9,070	8,112	6,786	7,765	7,216
Country	4,79,060	5,93,580	4,65,736	5,59,380	5,37,980	6,01,710	6,13,470	4,40,051	4,99,347	5,07,920	4,95,644
TOTAL	4,82,440	5,99,940	4,75,706	5,67,080	5,47,610	6,10,870	6,22,540	4,48,163	5,06,133	5,15,685	5,02,860
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja and others	30,940	13,870	46,220	30,510	39,420	47,440	41,540	36,856	32,521	35,752	39,206
MISCELLANEOUS RECEIPTS	30	..	4,670	5,740	4,920	4,920	5,640	5,700	5,750	5,880	5,880
Opium	25,810	24,860	29,270	47,350	55,580	34,940	48,640	28,248	24,160	24,877	26,231
TOTAL RECEIPTS	5,39,220	6,38,670	5,55,866	6,50,680	6,47,530	6,98,170	7,18,360	5,18,967	5,68,564	5,82,194	5,74,177
DITTO, excluding Opium	5,13,410	6,13,810	5,26,596	6,03,330	5,91,950	6,63,230	6,69,720	4,90,719	5,44,404	5,57,317	5,47,946
CHARGES	27,850	30,790	38,290	42,830	39,500	43,570	43,680	12,083	14,214	17,422	13,588
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,85,560	5,83,020	4,88,390	5,66,560	5,52,450	6,19,660	6,26,040	4,78,636	5,30,190	5,39,895	5,34,358
DITTO—Opium	25,810	24,860	29,270	47,350	55,580	34,940	48,640	28,248	24,160	24,877	26,231
TOTAL NET RECEIPTS	5,11,370	6,07,880	5,17,660	6,07,850	6,08,030	6,54,600	6,74,680	5,06,884	5,54,350	5,64,772	5,60,589

account of OPIUM consumed in INDIA, in each official year from 1886-87 to 1910-11

1897–98	1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11	
														RECEIPTS—
5,98,510	6,31,470	6,73,340	7,02,022	6,43,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	3,91,042	Rangoon
11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587	8,562	Shillong
4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,13,707	6,79,848	7,75,761	5,50,463	5,79,774	Calcutta and suburbs
24,490	22,689	30,900	33,660	39,924	34,666	29,418	29,356	39,452	33,977	43,025	55,852	44,472	56,887	Allahabad
32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837	58,725	Lucknow
25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482	67,016	Lahore
..	..	..	..	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707	16,336	Peshawar
5,230	3,750	3,770	3,261	3,825	3,896	3,998	28,987	33,460	43,487	47,523	56,650	51,864	1,66,166	Bombay, town and island
33,830	28,680	30,713	37,888	30,534	30,403	33,714	36,927	35,978	40,200	41,465	41,694	42,755	36,942	Nagpur
64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	64,083	Madras
12,61,467	13,12,694	14,02,473	14,80,537	14,52,194	12,71,307	13,42,862	13,78,320	14,91,365	15,05,744	17,38,075	16,66,258	12,79,258	14,77,533	TOTAL

INDIA, GENERAL, in each official year from 1886-87 to 1910-11*

													RECEIPTS—
													Spirits—
8,064	7,937	6,333	30,559	22,705	29,882	38,430	32,832	29,636	26,471	23,443	26,839	28,165	27,898	English
4,24,745	4,53,810	4,41,954	7,71,196	6,76,172	7,33,735	7,95,644	8,39,913	8,20,632	8,00,644	9,12,258	11,34,665	11,84,011	13,08,195	Country
4,54,519	4,94,067	4,93,605	8,50,847	7,52,992	8,15,045	8,84,860	9,20,109	9,01,472	8,99,174	10,20,358	12,81,414	13,22,356	14,36,582	TOTAL†
..	..	..	1,74,870	1,20,187	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	1,67,928	1,51,036	1,71,918	*Beer*
													Drugs—other than Opium—
38,935	36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420	57,021	1,08,226	*Ganja and others*
5,880	6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351	1,465	3,570	MISCELLANEOUS RECEIPTS
28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,737	80,433	*Opium*
5,27,540	5,63,981	5,60,973	11,04,285	9,55,852	10,74,056	11,70,906	12,31,241	11,96,915	11,91,311	12,98,383	15,40,817	15,96,615	17,87,729	TOTAL RECEIPTS‡
4,99,334	5,37,146	5,35,930	10,66,656	9,16,892	10,19,580	11,28,918	11,87,689	11,43,336	11,42,265	12,22,957	14,87,113	15,31,878	17,07,296	DITTO, excluding Opium
13,452	13,849	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	43,058	52,878	59,851	CHARGES
4,85,882	5,23,308	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055	14,79,006	16,47,445	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,737	80,433	DITTO—Opium
5,14,088	5,50,141	5,45,504	10,75,591	9,32,833	10,51,308	11,46,496	12,02,618	11,70,102	11,49,860	12,26,594	14,97,759	15,43,737	17,27,878	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Ajmer-Merwara, Baluchistan from 1882-83, and Bangalore from 1900-01. (The figures for Central India have been revised with effect from 1893-94)

† From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

‡ The increase in 1908-09 is due to the inclusion of receipts in Central India which were credited in former years to the Local Abkari Fund, which was abolished on 1st April 1908

No. 5

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98
BURMA—												
RECEIPTS—												
Spirits—												
English	3,02,570	3,18,430	3,50,230	9,17,740	8,78,780	9,15,320	9,00,760	7,85,520	7,07,210	6,96,910	6,57,180	6,64,290
Country	5,21,920	6,26,160	7,64,930	11,79,010	11,02,810	13,02,590	15,95,540	13,39,730	12,45,260	12,93,650	13,80,840	14,34,260
TOTAL	8,24,490	9,44,590	11,15,150	20,96,750	19,81,590	24,17,910	24,96,300	21,25,250	19,52,470	19,90,560	20,38,020	20,98,550
Beer	..	..	..	..	5,710	10,800	10,340	6,050	21,100	28,360	29,940	22,600
Drugs—other than Opium—												
Ganja and others	..	..	..	..	..	..	..	..	..	10	10	10
MISCELLANEOUS RECEIPTS	11,320	2,880	1,110	10,010	6,450	1,440	1,330	2,170	1,590	5,860	25,980	60,730
Opium	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890	18,19,870	21,27,020	20,33,900
TOTAL RECEIPTS	24,76,480	26,88,290	30,07,150	41,52,790	41,34,350	42,48,280	47,47,370	39,77,130	37,35,050	38,44,660	42,20,970	42,15,790
DITTO, excluding Opium	8,35,810	9,47,420	11,16,260	21,06,760	19,93,750	22,30,150	25,07,970	21,33,470	19,75,160	20,24,790	20,93,950	21,81,890
CHARGES	1,35,690	84,170	40,740	34,040	38,440	55,750	69,780	1,12,480	1,34,410	1,59,330	1,75,670	2,30,130
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	7,00,120	8,63,250	10,75,520	20,72,720	19,55,310	21,74,400	24,38,190	20,20,990	18,40,750	18,65,460	19,18,280	19,51,760
DITTO—Opium	16,40,670	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890	18,19,870	21,27,020	20,33,900
TOTAL NET RECEIPTS	23,40,790	26,04,030	29,66,410	41,18,750	40,95,910	41,92,530	46,77,590	38,64,650	36,00,640	36,85,330	40,45,300	39,85,660
RANGOON—												
RECEIPTS—												
Spirits—												
English	1,88,990	49,050	98,760	4,03,090	3,36,790	3,38,720	3,45,710	3,05,370	2,79,160	2,87,480	2,69,270	2,71,800
Country	63,810	94,810	1,50,070	3,50,580	2,55,610	3,75,700	5,17,600	3,17,270	2,17,720	2,27,570	1,96,600	2,30,340
TOTAL	2,02,800	1,43,860	2,48,830	7,53,670	5,92,400	7,14,420	8,63,310	6,22,640	4,96,880	5,15,050	4,65,870	5,02,140
Beer	..	..	..	..	..	..	..	..	440	..	..	..
Drugs—other than Opium—												
Ganja and others	..	..	..	..	..	..	..	..	..	..	..	..
MISCELLANEOUS RECEIPTS	1,000	390	10	10	10	300	20	100	80	140	3,920	14,430
Opium	4,28,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670	5,24,700	6,08,650	5,98,510
TOTAL RECEIPTS	6,27,470	5,99,500	7,41,660	12,72,160	10,77,880	12,51,630	14,70,860	9,88,670	9,62,070	10,39,890	10,78,440	11,15,080
DITTO, excluding Opium	2,03,800	1,44,250	2,48,840	7,53,680	5,92,410	7,14,720	8,63,330	6,22,740	4,97,400	5,15,190	4,69,790	5,16,570
CHARGES	1,06,320	5,890	6,040	6,450	8,890	10,340	11,330	10,020	19,670	16,080	18,510	25,510
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	97,480	1,38,360	2,42,800	7,47,230	5,83,520	7,04,380	8,52,000	6,06,720	4,77,730	4,99,110	4,51,280	4,91,060
DITTO—Opium	4,28,670	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670	5,24,700	6,08,650	5,98,510
TOTAL NET RECEIPTS	5,21,150	5,93,610	7,35,620	12,65,710	10,68,990	12,41,290	14,59,530	9,72,650	9,43,400	10,23,810	10,59,930	10,89,570

in BURMA, in each official year from 1886-87 to 1910-11

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
													BURMA—
													RECEIPTS—
													Spirits—
7,52,460	8,01,250	9,13,248	9,04,017	9,42,880	11,45,986	8,69,888	11,49,304	9,59,867	11,21,337	12,78,916*	13,83,490	11,07,429	English
16,50,460	17,88,740	18,97,886	20,79,362	20,22,284	22,29,194	20,27,573	23,64,087	26,12,312	25,38,044	26,68,890	27,17,102	25,67,824	Country
24,02,920	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	29,07,461	40,13,391	35,72,179	36,59,381	39,42,806	40,20,592	36,75,253	TOTAL
23,800	23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485	31,875	46,496	*Beer*
													Drugs—other than Opium—
10	40	18	23	23	20	68	82	105	124	147	819	766	*Ganja and others*
63,310	43,850	42,033	50,515	59,207	54,015	62,760	64,414	53,220	42,579	51,667	85,067	70,019	MISCELLANEOUS RECEIPTS
21,24,760	22,82,950	24,60,198	25,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,312	37,14,410	35,11,284	33,24,864	*Opium*
46,14,890	49,39,630	53,29,888	54,24,464	57,64,960	74,64,832	72,81,679	82,01,926	76,64,986	78,57,175	77,18,815	76,49,127	72,00,898	TOTAL RECEIPTS
24,90,040	26,56,980	28,69,690	30,53,467	30,33,874	34,45,673	29,78,494	41,09,349	36,32,918	37,16,663	40,04,405	41,37,843	38,76,034	DITTO, excluding Opium
2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,966	11,37,350	11,23,736	12,03,358	12,53,126	11,99,102	CHARGES
22,64,170	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,92,927	27,96,047	28,84,727	26,76,866	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
21,24,760	22,82,950	24,60,198	25,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,312	37,14,410	35,11,284	33,24,864	DITTO—Opium
43,88,930	47,44,210	51,12,175	51,93,363	52,79,318	67,46,263	62,41,489	72,06,940	65,27,636	67,33,439	65,10,457	63,96,011	60,01,730	TOTAL NET RECEIPTS
													RANGOON—
													RECEIPTS—
													Spirits—
2,84,010	3,22,720	3,97,176	3,74,310	3,71,320	5,08,725	3,93,569	6,36,595	4,20,830	6,11,759	5,91,435	5,27,875	3,55,336	English
2,51,740	2,40,230	2,71,842	2,77,365	2,59,050	3,13,250	2,92,923	3,49,792	3,13,691	3,89,959	3,98,240	4,28,150	3,55,650	Country
5,35,750	5,62,950	6,69,018	6,51,675	6,30,370	8,21,975	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	9,55,025	7,11,536	TOTAL
...	...	...	...	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs—other than Opium—
...	30	8	13	18	5	13	21	52	79	24	95	105	*Ganja and others*
1,310	20	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	21,509	38,377	40,566	MISCELLANEOUS RECEIPTS
6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	3,91,042	*Opium*
11,89,430	12,36,340	13,81,159	13,13,176	11,38,890	14,26,331	12,60,725	16,22,982	13,49,954	16,75,518	16,00,952	14,69,605	11,43,249	TOTAL RECEIPTS
5,57,960	5,63,000	6,79,137	6,64,189	6,49,113	8,34,746	6,87,443	10,81,209	7,48,192	10,10,968	10,41,208	9,94,297	7,52,207	DITTO, excluding Opium
23,150	21,110	23,504	18,287	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	2,45,812	2,26,964	CHARGES
5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,083	8,59,039	6,08,947	8,72,736	7,96,938	7,48,485	5,25,243	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	3,91,042	DITTO—Opium
11,46,280	12,15,230	13,57,655	12,94,739	10,97,777	13,45,463	11,23,365	14,80,812	12,10,709	15,37,346	13,86,682	12,23,793	9,16,285	TOTAL NET RECEIPTS

* Includes Rs. 1,23,551 on account of duty on spirits classed as Foreign (including denaturalized spirits)

No. 6

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98
EASTERN BENGAL AND ASSAM—												
RECEIPTS—												
Spirits—												
English	14,830	15,310	14,690	14,690	14,090	14,670	14,940	16,560	16,570	18,660	19,570	18,740
Country	2,57,950	2,30,540	2,70,760	3,06,490	3,71,370	3,81,400	3,95,020	4,15,940	4,47,030	5,07,370	5,59,590	5,55,430
TOTAL	2,72,780	2,45,850	2,85,450	3,21,180	3,85,460	3,96,070	4,09,960	4,32,500	4,63,600	5,26,030	5,79,160	5,74,170
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	2,47,170	2,22,510	2,38,060	2,50,790	2,79,530	2,90,220	3,03,630	3,33,900	2,90,060	3,32,410	3,53,080	3,60,250
Others	9,320	6,840	8,050	7,556	7,760	6,400	3,610	3,830	4,410	3,740	50	1,290
TOTAL	2,56,490	2,29,370	2,46,110	2,58,340	2,87,290	2,96,620	3,07,240	3,37,730	3,00,470	3,36,150	3,53,130	3,61,540
MISCELLANEOUS RECEIPTS	300	280	380	540	710	630	630	530	550	610	850	740
Opium (a)	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620	19,16,390	18,50,080	18,31,510
TOTAL RECEIPTS	21,95,510	21,02,960	21,67,540	23,16,840	24,77,310	26,03,280	25,87,280	27,25,300	26,96,240	27,79,180	27,83,220	27,67,960
DITTO, excluding Opium	5,29,570	4,75,500	5,31,940	5,80,030	6,73,460	6,93,320	7,17,830	7,70,766	7,64,620	8,62,790	9,33,140	9,36,450
CHARGES	5,160	10,630	9,140	8,930	25,810	13,570	27,640	19,450	14,730	15,920	13,380	14,390
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,24,410	4,64,870	5,22,800	5,71,100	6,47,650	6,79,750	6,90,190	7,51,310	7,49,890	8,46,870	9,19,760	9,22,060
DITTO—Opium	16,65,940	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620	19,16,390	18,50,080	18,31,510
TOTAL NET RECEIPTS	21,90,350	20,92,330	21,58,400	23,07,910	24,51,500	25,89,710	25,59,640	27,05,850	26,81,510	27,63,260	27,69,840	27,53,570
SHILLONG—												
RECEIPTS—												
Spirits												
English	450	450	300	300	450	300	300	300	270	200	200	200
Country	4,820	6,240	5,990	3,980	5,000	5,710	4,650	6,450	6,360	5,550	5,280	5,500
TOTAL	5,270	6,690	6,290	4,280	5,450	6,010	4,950	6,750	6,630	5,750	5,480	5,700
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	810	1,250	1,590	1,616	1,940	1,530	1,060	670	730	840	820	890
Others	470	370	300	320	520	450	180	290	370	..	..	..
TOTAL	1,280	1,620	1,890	1,930	2,460	1,980	1,240	960	1,100	840	820	890
MISCELLANEOUS RECEIPTS	10	10	20	20	20	10	10	..	10	10	14	10
Opium (a)	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950	2,430	3,090	11,820
TOTAL RECEIPTS	15,850	17,360	17,570	15,480	18,180	14,800	8,590	10,180	9,690	9,030	9,400	18,420
DITTO, excluding Opium	6,560	8,330	8,200	6,230	7,930	8,000	6,200	7,710	7,740	6,600	6,310	6,600
CHARGES	20	400	2,560	2,680	670	1,150	820	900	520	720	510	640
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	6,540	7,930	5,640	3,550	7,260	6,850	5,380	6,810	7,220	5,880	5,800	5,960
DITTO—Opium	9,290	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950	2,430	3,090	11,820
TOTAL NET RECEIPTS	15,830	16,960	15,010	12,800	17,510	13,650	7,770	9,280	9,170	8,310	8,890	17,780

(a) Net price of opium and license fees

in EASTERN BENGAL AND ASSAM, in each official year from 1886-87 to 1910-11*

1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11	
													EASTERN BENGAL AND ASSAM—RECEIPTS—
													Spirits—
19,310	20,618	19,569	19,077	20,093	18,869	17,351	1,55,489	1,18,853	1,19,235	1,42,517	1,45,489	1,30,428	English
6,37,660	6,69,861	7,01,301	7,07,608	6,99,671	7,11,051	6,91,824	17,70,791	19,35,373	21,10,812	22,27,015	22,78,983	25,47,372	Country
6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	24,24,472	26,77,800	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs—other than Opium—
3,75,340	3,89,844	4,03,941	3,93,126	4,07,268	4,23,017	4,42,589	17,74,786	16,60,711	17,09,054	18,05,823	20,12,215	21,91,747	*Ganja*
2,370	2,453	2,585	1,636	688	126	131	7,296	6,327	6,346	7,172	8,720	9,854	*Others*
3,77,710	3,92,297	4,06,526	3,94,762	4,07,956	4,23,143	4,42,720	17,82,082	16,67,038	17,15,400	18,12,995	20,20,935	21,74,601	TOTAL
560	909	854	585	692	1,089	962	17,533	15,752	16,490	17,040	15,846	18,817	MISCELLANEOUS RECEIPTS
18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,340	30,00,169	*Opium*
28,83,860	28,83,377	29,32,390	28,32,034	29,19,938	30,24,391	30,54,025	62,67,667	63,73,487	67,98,748	70,34,031	73,06,593	78,70,387	TOTAL RECEIPTS
10,35,240	10,63,685	11,23,250	11,22,032	11,28,412	11,59,103	11,52,857	37,25,895	37,37,016	39,61,937	41,99,567	44,61,253	48,70,718	DITTO, excluding Opium
21,950	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,879	2,91,742	3,00,166	CHARGES
10,13,290	10,36,229	11,03,082	11,05,306	11,06,455	11,39,353	11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	41,69,511	45,61,552	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,340	30,00,169	DITTO—Opium
28,61,910	28,35,921	29,13,222	28,16,308	28,97,981	30,04,641	30,16,948	60,29,400	61,84,005	65,55,222	67,41,152	70,13,251	75,61,721	TOTAL NET RECEIPTS
													SHILLONG—
													RECEIPTS—
													Spirits—
320	200	200	175	200	100	325	150	500	625	450	505	525	English
6,110	5,513	6,222	5,019	5,329	4,029	4,313	4,325	5,087	5,250	5,250	5,929	9,570	Country
6,430	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700	8,534	10,095	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
750	777	700	513	464	550	730	589	645	587	538	1,051	881	*Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	1	*Others*
750	777	700	513	464	550	730	589	645	587	538	1,051	882	TOTAL
28	10	40	22	1	0	10	2	87	24	8	1	10	MISCELLANEOUS RECEIPTS
4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587	8,562	*Opium*
11,268	10,270	9,474	9,135	10,530	8,370	8,228	10,953	12,353	12,795	14,274	18,153	19,539	TOTAL RECEIPTS
7,200	6,500	7,162	5,734	6,541	5,685	5,378	5,566	6,319	6,476	5,746	9,566	10,977	DITTO, excluding Opium
1,000	1,480	953	595	460	760	310	456	550	900	937	739	1,415	CHARGES
6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409	8,827	9,562	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587	8,562	DITTO—Opium
10,260	8,790	8,521	8,540	10,070	7,616	7,918	10,497	11,803	11,895	13,937	17,414	18,124	TOTAL NET RECEIPTS

* Formed in 1905-06. The figures for previous years relate to Assam only

In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905 and the figures under Bengal those up to the 15th October 1905; but in this table the figures shown under 1905-06 represent the receipts and charges for the whole of Eastern Bengal and Assam for the whole year

EXCISE

No. 7

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
BENGAL—												
RECEIPTS—												
Spirits—												
English	3,18,050	3,22,160	2,91,420	3,14,390	3,29,940	4,54,390	6,27,870	6,68,810	7,14,200	7,55,390	7,14,010	7,06,420
Country	56,58,300	61,34,040	60,94,400	57,66,140	56,46,140	60,76,220	63,15,080	66,15,790	69,41,700	73,75,150	75,34,420	69,66,120
TOTAL	59,76,350	64,56,200	63,85,820	60,80,530	59,76,080	65,30,610	69,42,950	72,84,600	76,55,900	81,30,540	82,48,430	76,72,540
Beer	..	..	..	..	70	170	190	220	540	480	510	720
Drugs—other than Opium—												
Ganja	20,75,670	22,46,020	23,18,350	22,50,690	23,11,710	22,92,570	23,86,070	25,35,040	24,92,750	26,80,820	27,31,520	26,57,450
Others	1,55,760	1,69,760	1,69,520	1,66,780	1,71,080	1,79,670	1,75,360	1,71,450	1,92,460	1,86,880	86,650	85,500
TOTAL	22,31,430	24,14,780	24,87,870	24,26,470	24,82,790	24,72,240	25,61,430	27,06,490	26,85,210	28,67,700	28,18,170	27,42,950
MISCELLANEOUS RECEIPTS	9,230	6,060	4,130	6,430	6,670	7,970	10,410	11,680	12,470	13,840	17,860	13,240
Opium (Excise)	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720	23,65,130	23,25,600	23,18,600
TOTAL RECEIPTS	1,01,22,760	1,08,62,030	1,08,88,950	1,04,73,420	1,04,60,920	1,11,29,810	1,16,00,610	1,21,37,860	1,25,76,840	1,33,77,690	1,34,10,570	1,27,48,050
DITTO, excluding Opium	82,17,010	88,77,040	88,80,820	85,13,930	84,65,610	90,10,990	95,14,980	1,00,02,990	1,03,54,120	1,10,12,560	1,10,84,970	1,04,29,450
CHARGES	3,75,350	4,22,600	4,32,760	5,31,380	6,47,110	6,67,790	6,53,710	6,47,700	6,37,860	6,74,580	6,83,290	6,77,390
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	78,41,760	84,54,440	84,48,060	79,82,550	78,18,500	83,48,200	88,61,270	93,55,290	97,16,260	1,03,37,980	1,04,01,680	97,52,060
DITTO—Opium	19,05,750	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720	23,65,130	23,25,600	23,18,600
TOTAL NET RECEIPTS	97,47,510	1,04,39,430	1,04,56,190	99,42,040	98,13,810	1,04,62,020	1,09,46,900	1,14,90,160	1,19,29,980	1,27,03,110	1,27,27,280	1,20,70,660
CALCUTTA AND SUBURBS—												
RECEIPTS—												
Spirits—												
English	2,15,550	2,19,090	1,99,100	2,10,870	2,24,480	3,47,070	5,38,750	5,86,500	5,81,080	6,07,450	5,53,260	5,46,820
Country	11,10,770	12,42,590	12,17,380	11,83,180	12,54,380	12,16,920	12,44,180	12,69,230	13,41,490	14,10,490	15,32,350	14,74,860
TOTAL	13,26,320	14,61,680	14,07,730	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570	20,17,940	20,90,610	20,21,680
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	1,84,560	2,15,800	2,29,380	2,25,290	2,40,260	2,32,750	2,48,570	2,54,070	2,55,740	2,93,480	3,08,790	3,01,230
Others	39,710	49,750	46,690	48,220	56,690	59,620	64,130	53,330	60,890	60,000	42,570	39,000
TOTAL	2,24,270	2,65,550	2,76,070	2,73,510	2,96,950	2,92,370	3,12,700	3,07,400	3,16,630	3,53,480	3,51,360	3,40,230
MISCELLANEOUS RECEIPTS	200	220	420	190	510	650	640	980	1,400	2,400	2,620	2,500
Opium	3,48,010	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280	5,00,880	4,85,100
TOTAL RECEIPTS	18,98,800	20,90,630	20,44,650	20,31,170	21,71,240	22,74,980	24,99,500	25,72,400	27,19,550	28,79,100	29,45,470	28,49,510
DITTO, excluding Opium	15,50,790	17,27,450	16,84,220	16,67,750	17,76,320	18,57,010	20,96,270	21,64,110	22,40,600	23,73,820	24,44,590	23,64,410
CHARGES	71,510	81,100	81,000	1,23,590	1,46,620	1,68,840	1,68,330	1,55,120	1,53,550	1,66,150	1,62,810	1,63,230
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	14,79,280	16,46,350	16,03,220	15,44,160	16,29,700	16,88,170	19,27,940	20,08,990	20,87,050	22,07,670	22,81,780	22,01,180
DITTO—Opium	3,48,010	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280	5,00,880	4,85,100
TOTAL NET RECEIPTS	18,27,290	20,09,530	19,63,650	19,07,580	20,24,620	21,06,140	23,31,170	24,17,280	25,66,000	27,12,950	27,82,660	26,86,280

in BENGAL, in each official year from 1886-87 to 1910-11

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
													BENGAL—
													Receipts—
													Spirits—
6,22,280	6,47,100	6,73,940	5,70,839	6,23,203	6,08,277	5,05,989	4,87,581	4,56,837	4,52,112	4,68,522	4,66,348	5,08,502	English
75,72,460	80,48,270	83,40,303	86,12,725	91,11,984	95,97,299	90,10,145	97,11,798	1,04,33,316	1,11,99,221	1,08,33,313	1,06,02,980	1,13,66,730	Country
81,94,740	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	1,10,69,328	1,18 89,292	TOTAL
5,446	5,250	4,963	4,903	4,541	4,563	6,483	5,075	3,444	3,298	3,575	13,929	17,296	*Beer*
27,20,140	26,99,760	29,16,118	30,87,454	32,02,120	33,31,722	23,89,413	27,23,990	26,73,926	26,37,531	27,92,293	29,61,193	32,03,322	*Drugs—other than Opium*— *Ganja*
90,790	90,340	1,04,038	1,10,881	1,18,510	1,23,296	1,16,964	1,23,797	1,33,388	1,43,132	1,56,134	1,54,138	1,68,547	*Others*
28,10,930	27,90,100	30,20,156	31,98,335	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,427	31,15,331	34,36,869	TOTAL
15,140	20,466	17,952	18,057	15,217	39,221	18,060	18,143	22,186	23,572	22,396	23,829	29,363	MISCELLANEOUS RECEIPTS
24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	26,53,793	*Opium (Excise)*
1,34,27,270	1,39,65,950	1,46,48,409	1,50,25,217	1,57,37,729	1,62,96,470	1,41,98,334	1,53,18,436	1,60,79,779	1,70,78,073	1,70,60,787	1,67,93,419	1,79,76,521	TOTAL RECEIPTS
1,10,26,250	1,15,11,080	1,20,57,320	1,24,05,939	1,31,36,575	1,37,04,378	1,20,47,004	1,30,75,384	1,37,28,097	1,44,58,866	1,42,84,243	1,42,22,408	1,53,22,730	DITTO, excluding Opium
6,74,500	6,85,980	6,73,858	6,75,918	7,72,606	8,12,836	6,80,021	6,90,480	7,35,350	8,13,635	8,15,578	8,89,259	9,32,388	CHARGES
1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,63,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	1,33,33,149	1,43,90,342	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	26,53,793	DITTO—Opium
1,27,52,770	1,32,79,970	1,39,75,051	1,43,49,499	1,50,15,123	1,54,83,634	1,35,18,313	1,46,27,956	1,53,44,423	1,62,64,438	1,61,85,209	1,59,04,160	1,70,44,135	TOTAL NET RECEIPTS
													CALCUTTA AND SUBURBS—
													Receipts—
													Spirits—
4,58,070	4,67,880	4,85,515	3,67,769	4,03,648	3,78,843	3,92,921	3,65,320	3,45,436	3,31,647	3,37,783	3,25,790	3,58,878	English
16,45,770	17,06,880	17,71,142	17,94,148	19,55,413	20,13,681	20,65,857	23,05,730	23,89,998	25,40,084	23,90,314	25,45,941	28,04,180	Country
20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,050	27,05,434	28,71,731	27,28,097	28,71,731	31,63,058	TOTAL
,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	2,852	7,469	7,806	*Beer*
2,88,510	3,11,280	3,35,728	3,61,282	3,88,324	3,79,779	3,99,694	4,33,622	4,47,115	4,37,696	4,36,910	4,28,341	4,38,128	*Drugs other than Opium*— *Ganja*
40,710	36,960	43,058	45,766	48,341	46,870	49,613	52,503	57,609	58,853	65,856	60,497	66,202	*Others*
3,29,220	3,48,240	3,78,786	4,07,049	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,30,838	5,44,330	TOTAL
1,090	2,450	1,293	2,123	1,423	21,033	7,750	7,970	9,834	11,812	12,056	10,226	11,550	MISCELLANEOUS RECEIPTS
4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463	5,70,774	*Opium*
29,15,530	30,47,850	32,01,272	31,17,181	32,99,486	33,23,125	34,97,900	36,66,501	37,33,289	39,89,940	40,21,533	39,76,221	42,82,018	TOTAL RECEIPTS
24,30,050	25,25,350	26,36,736	25,71,939	27,97,154	28,40,206	30,15,875	31,65,351	32,19,582	33,10,092	32,45,778	34,28,258	37,28,244	DITTO, excluding Opium
1,63,370	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,901	2,01,499	1,97,688	1,95,432	CHARGES
22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,191	30,44,279	32,22,570	35,30,812	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463	5,70,774	DITTO—Opium
27,51,660	28,84,330	30,41,996	29,55,676	31,25,119	31,45,120	32,13,519	34,82,885	35,42,728	37,83,949	38,20,040	37,73,033	41,01,586	TOTAL NET RECEIPTS

EXCISE

No. 8—A

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
PROVINCE OF AGRA—												
RECEIPTS—												
Spirits—												
English	2,93,646	2,98,968	3,05,146	4,33,241	4,45,748	4,44,502	3,47,351	3,49,539	3,75,015	4,09,190	4,15,604	4,69,692
Country	26,63,041	25,99,548	25,39,504	23,44,985	21,70,293	21,85,491	24,25,853	27,10,209	26,64,808	24,37,303	18,92,543	21,54,496
TOTAL	29,56,687	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,73,704	30,59,748	30,39,823	28,46,493	23,08,147	26,24,188
Beer	..	..	..	..	6,197	4,379	10,463	4,600	6,361	3,533	11,050	27,414
Drugs other than Opium—												
Ganja	5,00,358	4,69,181	5,19,544	5,34,557	5,15,510	5,16,314	5,17,344	5,41,873	5,72,584	5,79,001	5,53,749	6,48,125
MISCELLANEOUS RECEIPTS	2,932	12,176	22,104	20,779	13,806	7,253	6,740	1,167	1,211	1,235	794	2,168
Opium	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949	5,06,828	5,13,208
TOTAL RECEIPTS	40,51,927	39,77,116	40,87,850	39,87,254	37,95,038	38,04,365	39,73,747	42,70,044	42,58,550	39,97,211	33,80,568	38,15,103
DITTO, excluding Opium	34,59,978	33,79,873	34,46,298	33,33,562	31,51,556	31,57,939	33,08,251	36,07,388	36,19,979	34,30,262	28,73,740	33,01,895
CHARGES	46,564	46,022	50,179	49,703	48,165	76,388	1,47,999	1,02,526	89,989	66,755	71,940	71,092
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	34,13,414	33,33,851	33,96,119	32,83,859	31,03,391	30,81,551	31,60,252	35,04,862	35,29,990	33,63,507	28,01,800	32,30,803
DITTO—Opium	5,91,949	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949	5,06,828	5,13,208
TOTAL NET RECEIPTS	40,05,363	39,31,094	40,37,671	39,37,551	37,46,873	37,27,977	38,25,748	41,67,518	41,68,561	39,30,456	33,08,628	37,44,011
ALLAHABAD—												
RECEIPTS—												
Spirits—												
English	3,390	3,010	2,684	2,410	3,469	3,480	3,370	3,710	3,810	3,560	3,280	3,240
Country	1,13,750	1,23,780	1,50,130	1,03,320	1,10,110	1,33,830	1,37,640	1,47,790	1,46,410	1,28,590	1,12,200	1,23,470
TOTAL	1,17,140	1,26,790	1,52,810	1,05,730	1,13,570	1,42,010	1,41,010	1,51,500	1,50,220	1,32,150	1,15,480	1,26,710
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	42,600	34,770	40,000	40,680	39,580	37,330	41,200	39,100	39,500	44,500	20,580	37,670
MISCELLANEOUS RECEIPTS	11,790	15,090	16,670	18,930	12,990	11,450	5,240	6,530	6,808	7,400	6,290	7,500
Opium	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630	24,940	24,100	24,490
TOTAL RECEIPTS	2,02,320	2,05,220	2,41,810	1,89,450	1,94,050	2,20,600	2,17,470	2,28,030	2,33,150	2,08,990	1,66,450	1,96,370
DITTO, excluding Opium	1,71,530	1,76,650	2,09,480	1,60,340	1,66,140	1,90,790	1,87,450	1,97,130	1,96,520	1,84,050	1,42,350	1,71,880
CHARGES	4,430	4,360	4,290	4,730	4,910	4,880	10,160	1,920	1,980	1,400	1,990	2,280
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,67,100	1,72,350	2,04,690	1,55,610	1,62,130	1,86,110	1,77,290	1,95,210	1,94,540	1,82,650	1,40,360	1,69,680
DITTO—Opium	30,790	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630	24,940	24,100	24,490
TOTAL NET RECEIPTS	1,97,890	2,00,920	2,37,020	1,84,720	1,90,040	2,15,920	2,07,310	2,26,110	2,31,170	2,07,590	1,64,460	1,94,170

*in the PROVINCE of AGRA, in each year * from 1886-87 to 1910-11*

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
													PROVINCE OF AGRA—
													RECEIPTS—
													Spirits—
4,65,834	4,72,010	5,12,488	5,61,134	6,31,964	7,29,873	7,44,299	12,79,343	3,60,940	3,58,520	3,39,283	2,67,813	2,74,892	English
27,25,853	29,14,702	30,49,923	34,22,251	37,98,962	42,52,721	45,36,197	41,47,865	41,07,816	41,75,050	38,52,174	40,46,296	48,90,083	Country
31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	43,14,109	51,64,975	TOTAL
55,274	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098	73,871	79,901	*Beer*
													Drugs other than Opium—
7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,979	14,03,115	13,26,386	14,26,483	*Ganja*
1,148	1,819	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,839	6,551	5,741	MISCELLANEOUS RECEIPTS
5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	7,84,478	9,04,701	*Opium*
45,52,584	48,91,049	51,87,301	56,97,107	62,85,042	69,88,666	73,29,249	75,12,779	66,19,119	66,69,914	64,23,058	65,05,395	75,81,801	TOTAL RECEIPTS
40,04,430	43,18,504	45,53,478	50,19,384	55,94,116	62,83,132	66,18,852	67,98,945	59,07,262	59,77,388	56,81,459	57,20,917	66,77,100	DITTO, excluding Opium
83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468	1,87,513	1,86,077	CHARGES
9,20,966	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	55,33,404	64,91,023	NET RECEIPTS FROM SPIRIT AND DRUGS other than Opium
5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	7,84,478	9,04,701	DITTO—Opium
44,69,060	48,07,341	50,81,753	56,08,373	61,93,161	68,48,329	72,17,305	74,33,041	65,28,969	65,87,700	62,76,590	63,17,882	73,95,724	TOTAL NET RECEIPTS
													ALLAHABAD—
													RECEIPTS—
													Spirits—
2,860	2,690	2,310	2,850	2,826	3,338	4,912	5,142	4,547	4,839	5,965	6,394	5,871	English
1,47,910	1,54,720	1,66,470	1,95,893	1,90,315	2,27,245	2,62,128	2,54,284	2,33,327	2,00,288	2,15,769	2,27,204	2,87,144	Country
1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	2,33,598	2,93,015	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306	85,170	70,229	*Ganja*
6,560	7,450	7,680	232	171	71	117	27	53	71	153	234	334	MISCELLANEOUS RECEIPTS†
22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472	55,887	*Opium*
2,24,780	2,54,520	2,75,130	2,95,782	2,84,432	3,45,786	3,93,523	4,01,897	3,57,982	3,27,421	3,35,045	3,63,474	4,19,465	TOTAL RECEIPTS
2,02,100	2,23,620	2,41,470	2,55,858	2,49,766	3,15,368	3,64,173	3,62,445	3,24,005	2,84,396	2,99,193	3,19,002	3,63,578	DITTO, excluding Opium
2,160	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,089	12,012	11,706	CHARGES
1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154	3,06,990	3,51,872	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
22,680	30,900	33,660	34,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472	55,887	DITTO—Opium
2,22,620	2,52,600	2,72,290	2,92,826	2,82,560	3,41,844	3,87,187	3,98,662	3,53,742	3,20,796	3,16,006	3,51,462	4,07,759	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year
† Includes receipts from license fees for *tari* and opium until 1901-02

EXCISE

No. 8—B

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
OUDH—												
RECEIPTS—												
Spirits—												
English	3,635	4,214	4,590	3,796	3,915	4,251	4,681	5,066	4,004	4,334	3,703	4,506
Country	13,08,121	12,73,681	12,88,749	10,89,081	9,96,548	11,16,684	12,56,348	12,40,236	10,18,402	9,16,199	5,75,926	8,27,058
TOTAL	13,11,756	12,77,895	12,93,339	10,92,877	10,00,463	11,20,935	12,61,029	12,45,302	10,22,406	9,20,533	5,79,629	8,31,564
Beer	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898	16,377
Drugs other than Opium—												
Ganja	1,70,243	1,79,252	1,88,920	1,96,795	1,76,795	1,95,773	2,03,811	2,03,552	2,24,886	2,08,284	1,78,236	2,24,509
MISCELLANEOUS RECEIPTS	1,397	1,169	621	766	952	677	752	796	693	1,237	595	622
Opium	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,832	1,30,996	1,26,484	1,11,276	94,946	1,00,423
TOTAL RECEIPTS	15,94,619	15,67,995	16,18,696	14,28,347	13,09,678	14,51,480	16,15,230	15,84,124	13,78,105	12,45,803	8,57,304	11,73,495
DITTO, excluding Opium	14,83,391	14,58,310	14,82,920	12,90,439	11,80,080	13,17,385	14,72,898	14,53,128	12,51,619	11,34,532	7,62,358	10,73,072
CHARGES	6,549	7,223	7,562	7,408	7,951	26,307	43,803	30,981	33,406	22,534	22,544	22,708
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	14,76,842	14,51,087	14,75,358	12,83,031	11,72,129	12,91,078	14,29,095	14,22,147	12,18,213	11,11,998	7,39,814	10,50,364
DITTO—Opium	1,11,228	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,832	1,30,996	1,26,484	1,11,276	94,946	1,00,423
TOTAL NET RECEIPTS	15,88,070	15,60,772	16,11,134	14,20,939	13,01,927	14,25,173	15,71,427	15,53,143	13,44,697	12,23,274	8,34,760	11,50,787
LUCKNOW—												
RECEIPTS—												
Spirits—												
English	2,544	2,880	3,088	2,736	2,496	2,500	2,576	2,336	2,163	2,320	2,224	2,736
Country	1,77,128	1,85,592	2,09,835	1,82,441	1,67,259	1,96,728	1,98,803	2,11,215	1,93,399	2,20,411	1,52,958	2,30,784
TOTAL	1,79,672	1,88,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,379	2,13,551	1,95,562	2,22,731	1,55,182	2,33,520
Beer	..	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898	16,377
Drugs—												
Ganja	27,251	32,801	26,174	31,100	26,467	28,580	30,508	32,542	35,000	39,600	40,071	48,036
MISCELLANEOUS RECEIPTS	85	81	46	27	41	43	17	43	17	21	7	11
Opium	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964	44,834	39,114	33,081	32,393
TOTAL RECEIPTS	2,53,951	2,63,562	2,89,210	2,67,430	2,44,630	2,70,051	2,87,456	2,96,668	2,79,047	3,05,944	2,32,239	3,30,337
DITTO, excluding Opium	2,07,008	2,21,354	2,39,143	2,16,304	1,98,623	2,27,851	2,39,210	2,49,704	2,34,213	2,66,830	1,99,158	2,97,944
CHARGES	6,087	5,724	6,569	6,548	5,923	6,560	6,578	4,474	8,184	1,600	2,343	2,814
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,00,921	2,15,630	2,32,574	2,09,756	1,92,700	2,21,291	2,32,632	2,45,230	2,26,029	2,65,230	1,96,815	2,95,130
DITTO—Opium	46,943	42,208	50,067	51,126	46,007	42,200	48,246	46,964	44,834	39,114	33,081	32,393
TOTAL NET RECEIPTS	2,47,864	2,57,838	2,82,641	2,60,882	2,38,707	2,63,491	2,80,878	2,92,194	2,70,863	3,04,344	2,29,896	3,27,523

? Includes district receipts

in OUDH, in each year from 1886-87 to 1910-11*

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
													OUDH—
													RECEIPTS—
													Spirits—
5,420	5,826	5,673	6,793	6,796	7,104	8,746	7,473	7,077	7,049	8,018	70,509	10,095	English
11,49,838	12,51,049	13,97,685	17,73,679	18,88,252	20,00,804	21,20,503	16,69,703	18,20,895	16,11,271	14,20,274	14,20,089	19,89,955	Country
11,55,258	12,56,875	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	14,90,598	20,00,050	TOTAL
30,752	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459	37,876	*Beer*
													Drugs other than Opium—
2,70,244	2,97,049	3,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,058	5,29,152	5,07,135	4,79,245	*Ganja*
644	695	815	872	866	1,012	1,094	1,220	1,677	1,602	939	747	680	MISCELLANEOUS RECEIPTS
1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,043	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	1,76,702	*Opium*
15,64,454	16,87,753	18,66,963	22,71,725	24,67,130	27,45,023	28,95,816	24,62,962	25,92,255	22,37,632	21,36,827	21,75,212	26,94,553	TOTAL RECEIPTS
14,56,898	15,78,550	17,50,078	21,49,014	23,39,820	26,17,179	27,64,768	23,30,176	24,56,546	21,09,098	20,00,859	20,24,939	25,17,851	DITTO, excluding Opium
21,322	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,317	70,137	67,533	CHARGES
14,35,576	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542	19,54,752	24,50,318	NET RECEIPTS FROM SPIRIT AND DRUGS other than Opium
1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,043	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	1,76,702	DITTO—Opium
15,43,132	16,67,096	18,46,451	22,50,953	24,48,114	27,21,903	28,72,255	24,40,815	25,67,675	21,97,402	20,87,510	21,05,025	26,27,020	TOTAL NET RECEIPTS
													LUCKNOW—
													RECEIPTS—
													Spirits—
2,972	3,260	3,424	3,664	3,520	3,776	4,706	4,650	4,599	4,647	5,171	4,485	4,986	English
2,40,796	2,51,867	2,94,132	3,56,032	4,08,389	4,97,525	3,90,404	3,84,224	3,97,857	3,73,828	3,33,382	3,37,706	4,23,689	Country
2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	3,42,141	4,28,672	TOTAL
30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459	37,876	*Beer*
													Drugs—
58,176	83,634	83,640	1,07,328	1,08,815	1,82,400	91,570	1,69,220	1,95,982	1,43,357	1,43,781	1,58,461	1,44,763	*Ganja*
52	102	87	88	91	57	38	46	351	425	116	51	58	MISCELLANEOUS RECEIPTS
34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837	58,725	*Opium*
3,66,902	3,97,525	4,43,241	5,33,954	5,79,617	7,48,150	5,61,759	6,57,202	6,74,745	5,95,466	5,71,451	5,72,949	6,70,094	TOTAL RECEIPTS
3,32,748	3,63,393	4,07,303	4,97,008	5,41,741	7,10,674	5,16,227	6,10,383	6,28,589	5,48,385	5,24,926	5,27,112	6,11,369	DITTO, excluding Opium
3,548	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	16,925	15,839	CHARGES
3,29,200	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729	5,10,187	5,95,530	NET RECEIPTS FROM SPIRIT AND DRUGS other than Opium
34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837	58,725	DITTO—Opium
3,63,354	3,94,715	4,38,731	5,30,023	5,75,661	7,43,609	5,57,440	6,52,563	6,70,281	5,90,648	5,62,254	5,56,024	6,54,255	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year

EXCISE

No. 9

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
PUNJAB—												
RECEIPTS—												
Spirits—												
English	23,940	27,180	27,940	53,790	65,820	64,940	65,560	65,520	60,650	69,400	68,080	71,590
Rum	77,560	80,100	81,340	94,130	1,11,690	1,11,280	1,00,240	1,26,230	1,67,530	1,67,670	1,67,780	1,74,250
Country	2,34,730	2,69,350	3,15,600	3,61,110	9,39,400	9,85,750	9,97,790	10,60,120	11,18,340	11,85,390	11,76,660	12,82,020
TOTAL	3,33,230	3,76,630	4,24,880	10,09,030	11,16,910	11,61,970	11,63,590	12,51,870	13,46,520	14,22,460	14,12,520	15,27,860
Beer	..	..	..	..	12,940	11,430	7,680	6,010	6,380	8,360	6,660	4,310
Drugs other than Opium—												
*Bhang and Charas**	1,54,820	1,47,570	1,47,050	1,54,380	1,55,690	1,57,300	1,70,860	1,79,550	1,81,740	1,81,310	2,11,730	2,40,280
MISCELLANEOUS RECEIPTS	..	..	..	..	..	..	..	..	..	..	2,040	1,750
Opium	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970	5,19,290	5,26,635	5,59,620	5,72,700
TOTAL RECEIPTS	13,55,270	13,95,390	14,63,385	15,78,520	17,46,190	17,93,595	18,20,690	19,68,400	20,53,930	21,38,765	21,92,570	23,46,900
DITTO, excluding Opium	9,88,050	10,24,200	10,71,930	11,63,910	12,85,540	13,30,700	13,42,130	14,37,430	15,34,640	16,12,130	16,32,950	17,74,200
CHARGES	54,100	55,560	52,250	63,480	71,750	65,300	68,010	75,000	55,940	49,550	58,110	63,410
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	9,33,950	9,68,640	10,19,680	11,00,430	12,13,790	12,65,400	12,74,120	13,62,430	14,78,700	15,62,580	15,74,840	17,10,790
DITTO—Opium	3,67,220	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970	5,19,290	5,26,635	5,59,620	5,72,700
TOTAL NET RECEIPTS	13,01,170	13,39,830	14,11,135	15,15,040	16,74,440	17,28,295	17,52,680	18,97,400	19,97,990	20,89,215	21,34,460	22,83,490
LAHORE—												
RECEIPTS—												
Spirits—												
English	2,740	2,430	2,730	6,650	8,500	10,560	11,310	9,670	8,920	11,000	9,070	9,000
Rum	1,990	2,260	2,390	3,150	3,940	4,860	6,760	6,750	7,780	6,810	26,830	25,340
Country	70,340	70,310	70,480	70,780	75,520	75,880	82,730	87,250	85,960	91,050	89,190	97,710
TOTAL	75,070	75,250	75,600	79,980	87,960	90,740	1,00,800	1,03,670	1,02,660	1,08,860	1,25,090	1,32,050
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
*Bhang and Charas**	7,620	6,780	6,870	6,240	6,000	6,420	7,260	8,700	8,400	7,900	7,090	9,180
Opium	12,980	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300	24,090	20,614	25,754
TOTAL RECEIPTS	95,670	94,030	94,830	98,640	1,05,960	1,09,900	1,22,460	1,27,250	1,25,360	1,40,850	1,52,794	1,66,984
DITTO, excluding Opium	82,690	82,030	82,470	86,220	93,960	97,160	1,08,060	1,12,370	1,11,060	1,16,760	1,32,180	1,41,230
CHARGES	1,410	1,430	1,730	1,720	2,130	2,550	2,470	3,510	2,830	3,090	4,800	3,300
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	81,280	80,600	80,740	84,500	91,830	94,610	1,05,590	1,08,860	1,08,230	1,13,670	1,27,380	1,37,930
DITTO—Opium	12,980	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300	24,090	20,614	25,754
TOTAL NET RECEIPTS	94,260	92,600	93,100	96,920	1,03,830	1,07,350	1,19,990	1,23,740	1,22,530	1,37,760	1,47,994	1,63,684

* Ganja is not sold or used in the Punjab

in the PUNJAB, in each official year from 1886-87 to 1910-11

1898-99	1899–1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
													PUNJAB—
													RECEIPTS—
													Spirits—
81,630	93,451	91,982	78,112	88,952	98,928	1,01,376	1,28,854	1,58,513	1,83,674	2,13,445	1,61,569	1,86,175	English
14,87,680	14,88,188	14,76,443	14,29,640	15,31,373	16,34,914	19,74,305	22,34,842	24,32,333	25,76,578	28,10,309	24,65,106	35,65,283	Rum / Country
15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	26,26,675	37,51,458	TOTAL
1,34,190	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365	2,11,880	2,11,812	*Beer*
													Drugs other than Opium—
3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	6,13,598	6,69,797	*Bhang and Charas*
2,920	1,465	896	800	571	1,123	388	640	740	650	757	12,390	3,681	MISCELLANEOUS RECEIPTS
5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	10,64,044	*Opium*
25,98,170	25,94,369	26,01,132	25,04,599	26,75,239	28,00,404	31,50,820	35,64,693	39,89,988	42,18,285	47,59,899	43,23,235	57,00,792	TOTAL RECEIPTS
20,38,240	20,33,472	19,91,975	19,14,254	20,71,695	22,15,222	25,46,492	29,17,624	32,60,874	34,41,415	38,67,942	34,64,043	46,36,748	DITTO, excluding Opium
71,260	59,516	58,498	63,008	69,307	58,248	66,144	77,667	73,428	71,021	79,584	83,988	1,67,982	CHARGES
19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358	33,80,055	44,68,766	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,59,930	5,60,897	6,09,157	5,90,345	6,03,541	5,85,182	6,04,323	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	10,64,044	DITTO—Opium
25,26,910	25,34,853	25,42,634	24,41,591	26,05,932	27,42,156	30,84,676	34,87,026	39,16,550	41,47,264	46,80,315	42,39,247	55,32,810	TOTAL NET RECEIPTS
													LAHORE—
													RECEIPTS—
													Spirits—
9,710	9,262	10,401	11,674	13,619	14,197	14,791	15,168	26,795	33,773	29,511	31,169	43,179	English
1,39,100	1,91,521	2,07,322	1,31,725	48,534	42,850	45,324	48,724	60,119	70,636	63,268	37,644	56,947	Rum / Country
1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779	68,713	99,226	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
6,600	8,016	9,736	9,736	9,796	10,616	10,668	10,988	11,841	30,622	14,669	16,169	10,646	*Bhang and Charas*
26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482	67,016	*Opium*
1,82,070	2,35,917	2,61,079	1,83,115	1,00,412	97,123	1,02,086	1,16,971	1,42,387	1,84,058	1,51,304	1,47,364	1,76,888	TOTAL RECEIPTS
1,55,410	2,08,799	2,27,459	1,53,155	71,949	67,063	70,783	74,880	98,749	1,35,031	1,07,448	84,882	1,09,872	DITTO, excluding Opium
3,710	4,878	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805	773	8,968	CHARGES
1,51,760	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643	84,109	1,00,904	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482	67,016	DITTO—Opium
1,78,360	2,31,039	2,55,778	1,77,891	96,664	69,634	97,316	1,10,536	1,38,455	1,79,808	1,47,499	1,46,591	1,67,920	TOTAL NET RECEIPTS

No. 10

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in the

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11
NORTH-WEST FRONTIER PROVINCE *—										
RECEIPTS—										
Spirits—										
English	13,701	23,433	25,632	24,992	25,960	25,839	33,386	35,080	41,355	25,713
Rum, Country	92,232	90,678	84,286	83,573	81,972	81,511	81,373	90,557	88,085	81,112
TOTAL	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440	1,06,825
Beer	...	...	...	...	...	...	...	...	...	...
Drugs other than Opium—										
Bhang and Charas	36,406	38,107	50,699	41,683	55,590	65,310	62,710	69,410	73,299	69,792
MISCELLANEOUS RECEIPTS	195	89	33	19	44	108	33	115	224	148
Opium	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429
TOTAL RECEIPTS	1,79,893	1,92,682	2,04,036	1,92,897	2,11,197	2,24,796	2,59,700	2,86,547	3,18,582	2,78,194
DITTO, excluding Opium	1,42,444	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502	1,95,162	2,02,963	1,76,765
CHARGES	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336	12,514
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	1,64,251
DITTO—Opium	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429
TOTAL NET RECEIPTS	1,72,774	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948	2,77,726	3,10,246	2,65,680

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges are for the whole year 1901-02 for the five districts, formerly belonging to the Punjab, which constitute the new province

NORTH-WEST FRONTIER PROVINCE, in each official year from 1901-02 to 1910-11

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11
PESHAWAR—										
RECEIPTS—										
Spirits—										
English	2,700	3,205	2,105	2,232	2,232	2,232	5,700	6,000	6,000	3,700
Rum	12,632	13,944	12,576	14,548	14,548	14,548	16,850	25,155	16,900	16,790
Country										
TOTAL	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900	20,490
Beer	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—										
Bhang and Charas	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688	18,208	14,296
Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,450	16,312	21,707	16,336
TOTAL RECEIPTS	32,757	32,726	34,137	33,914	35,929	41,420	52,073	65,155	62,816	51,122
DITTO, excluding Opium	24,940	25,904	27,273	26,485	28,681	31,906	39,673	48,843	41,108	34,786
CHARGES	489	987	487	470	665	1,087	50	100	93	83
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,749	41,016	34,703
DITTO—Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707	16,336
TOTAL NET RECEIPTS	32,268	31,739	33,650	33,444	35,264	40,333	52,023	65,055	62,723	51,039

No. 11

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1886-87	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98
BOMBAY PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	1,52,640	1,61,210	1,56,160	1,58,520	1,65,600	1,68,770	1,74,510	1,76,040	1,73,260	1,74,520	1,73,200	1,83,770
Country	55,67,190	57,98,380	79,94,850	80,35,800	82,21,710	84,61,360	86,23,530	90,48,760	93,00,300	98,21,220	92,37,070	91,30,250
TOTAL	57,19,830	59,59,590	81,51,010	81,94,320	83,87,310	86,30,130	87,98,040	92,24,800	94,73,560	99,95,740	94,10,270	93,15,020
Beer	..	..	..	..	1,420	23,440	36,080	43,510	43,210	44,590	43,700	34,750
Drugs other than Opium—												
Ganja	2,15,280	1,96,580	1,22,670	2,56,060	2,66,350	3,33,980	2,23,930	3,29,770	3,61,910	3,88,320	4,30,470	4,57,560
Others	4,04,460	4,94,340	1,69,190	54,240	46,450	25,480	28,180	1,870	..	..	..	..
TOTAL	6,19,720	6,92,920	2,91,860	3,10,300	3,12,800	3,59,460	2,52,110	3,31,640	3,61,910	3,88,320	4,30,470	4,57,560
Miscellaneous Receipts	..	..	..	..	..	..	..	..	..	..	..	..
Opium	11,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410	11,14,060	11,41,830
TOTAL RECEIPTS	75,37,390	79,57,080	98,24,170	99,10,520	99,82,340	1,02,54,470	1,02,56,950	1,07,17,660	1,10,09,310	1,17,21,970	1,09,96,500	1,09,49,820
DITTO, excluding Opium	63,39,550	66,52,510	84,42,870	85,04,620	87,04,530	90,33,030	90,86,230	96,04,950	98,81,580	1,04,28,560	98,82,440	98,07,990
CHARGES	2,55,860	2,97,970	3,27,690	3,34,990	3,45,600	3,50,000	3,36,030	3,49,030	3,45,200	3,56,260	3,63,970	3,53,090
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	60,83,990	63,54,540	82,15,130	81,69,830	83,58,930	85,83,030	87,59,200	92,55,920	95,36,380	1,00,72,300	95,18,470	94,54,900
DITTO—Opium	11,97,840	13,04,570	13,81,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410	11,14,060	11,41,830
TOTAL NET RECEIPTS	72,81,830	76,59,110	94,96,430	95,75,730	96,36,740	99,04,470	99,29,920	1,03,68,630	1,06,64,110	1,13,65,710	1,06,32,530	1,05,96,730
BOMBAY, TOWN AND ISLAND—												
RECEIPTS—												
Spirits—												
English	64,640	65,860	65,150	67,000	68,280	68,850	69,370	68,840	69,550	73,530	73,050	74,370
Country	5,89,680	6,65,970	6,89,790	7,59,460	7,68,950	7,45,770	7,32,580	7,11,970	7,08,230	7,72,210	6,93,060	6,42,010
TOTAL	6,54,320	7,31,830	7,54,940	8,26,460	8,32,230	8,14,620	8,01,950	7,80,810	7,77,780	8,45,740	7,66,110	7,16,380
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	33,190	32,860	33,440	33,370	37,820	39,880	39,700	45,640	48,250	48,180	59,610	77,410
Others	14,150	27,070	27,810	7,280	40	..	..	..	..	..	..	..
TOTAL	47,340	59,930	61,250	42,650	37,860	39,880	39,700	45,640	48,250	48,180	59,610	77,410
Opium	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890	7,330	5,230
TOTAL RECEIPTS	7,04,490	7,98,780	8,21,990	8,74,750	8,81,050	8,64,140	8,52,200	8,35,790	8,32,600	8,99,810	8,33,050	7,99,020
DITTO, excluding Opium	7,01,660	7,91,760	8,15,990	8,69,110	8,70,090	8,54,500	8,41,650	8,26,450	8,26,030	8,93,920	8,25,720	7,93,790
CHARGES	42,670	45,160	47,480	54,180	51,040	54,250	55,270	79,750	57,510	55,640	59,710	61,490
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	6,58,990	7,46,600	7,68,510	8,14,930	8,18,150	8,00,250	7,86,380	7,46,700	7,68,520	8,38,280	7,66,010	7,32,300
DITTO—Opium	2,830	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890	7,330	5,230
TOTAL NET RECEIPTS	6,61,820	7,53,620	7,74,510	8,20,570	8,29,110	8,09,890	7,96,930	7,56,040	7,75,090	8,44,170	7,73,340	7,37,530

in the BOMBAY PRESIDENCY, in each official year from 1886-87 to 1910-11

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
													BOMBAY PRESIDENCY—
													RECEIPTS—
													Spirits—
1,91,540	2,00,520	2,11,189	2,21,183	2,64,941	2,62,004	3,47,513	2,89,781	3,43,141	2,25,097	3,13,513	3,18,165	3,08,629	English
96,53,480	89,20,200	86,55,306	90,56,667	92,82,847	1,02,96,872	1,16,03,000	1,19,89,814	1,26,30,196	1,40,86,674	1,41,03,711	1,46,77,845	1,58,86,746	Country
98,46,210	91,04,461	88,68,892	92,80,516	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	1,49,96,010	1,61,99,775	TOTAL*
43,920	42,940	28,208	45,188	33,674	34,493	31,027	22,114	13,363	15,190	52,447	47,585	55,637	*Beer*
4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,032	8,68,435	7,81,366	9,21,147	9,89,361	11,01,505	12,51,762	*Drugs other than Opium— Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,032	8,68,435	7,81,366	9,21,147	9,89,361	11,01,505	12,51,762	TOTAL
..	..	..	..	..	67,884	71,910	79,751	73,032	79,490	1,19,995	1,41,354	97,856	*Miscellaneous Receipts* †
11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	13,62,737	*Opium*
1,14,40,270	1,06,36,301	1,01,49,248	1,05,37,094	1,03,52,884	1,20,04,364	1,39,63,682	42,67,667	1,48,86,037	1,63,86,607	1,68,50,079	1,75,36,814	1,89,67,767	TOTAL RECEIPTS
1,03,25,450	96,28,851	93,80,375	98,07,179	1,00,75,798	1,11,67,393	1,28,75,393	1,32,49,928	1,38,41,098	1,53,27,598	1,55,79,027	1,62,86,454	1,76,05,030	DITTO, excluding Opium
3,46,810	3,34,220	3,55,696	3,53,157	3,64,754	4,03,528	4,70,415	5,21,349	5,02,998	8,82,223	12,12,223	11,73,621	11,80,745	CHARGES
99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	1,42,59,704	1,51,12,833	1,64,18,285	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	13,62,737	DITTO—Opium
1,10,93,460	1,03,02,081	98,03,352	1,01,83,937	1,04,98,130	1,16,00,836	1,34,96,264	1,37,46,318	1,42,98,339	1,55,04,384	1,55,30,756	1,63,63,193	1,77,81,022	TOTAL NET RECEIPTS
													BOMBAY, TOWN AND ISLAND—
													RECEIPTS—
													Spirits—
82,110	92,950	98,465	98,801	1,29,348	1,19,644	1,63,327	1,33,470	1,38,213	1,14,545	1,30,824	1,26,577	1,39,459	English
8,47,390	8,68,550	7,77,767	9,57,904	9,73,022	9,91,242	14,87,616	10,85,154	11,03,616	12,16,606	10,89,276	11,02,413	37,59,9921	Country
9,29,500	9,01,500	8,76,232	10,56,805	11,01,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100	12,32,990	38,99,811	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960	3,44,433	*Drugs other than Opium— Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960	3,44,433	TOTAL
3,750	3,770	3,861	3,825	3,886	3,908	26,087	38,460	43,487	47,523	56,650	51,864	1,68,166	*Opium*
10,09,620	9,85,140	9,63,299	11,53,654	12,11,991	12,01,882	19,17,619	15,56,262	13,91,622	15,46,454	14,82,774	15,35,814	44,12,410	TOTAL RECEIPTS‡
10,05,870	8,81,370	9,59,438	11,49,329	12,08,105	11,97,974	18,89,532	15,17,802	13,48,135	14,98,931	14,26,124	14,83,950	42,44,244	DITTO, excluding Opium
59,890	67,560	85,221	64,517	60,799	63,365	92,266	81,417	76,327	97,580	1,41,303	1,57,487	1,75,374	CHARGES
9,45,980	9,13,810	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808	14,01,357	12,84,821	13,26,463	40,68,870	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
3,750	3,770	3,861	3,825	3,886	3,908	26,087	38,460	43,487	47,523	56,650	51,864	1,68,166	DITTO—Opium
9,49,730	9,17,580	8,78,078	10,89,137	11,51,192	11,38,517	18,33,353	14,74,845	13,15,295	14,48,874	13,41,471	13,78,327	42,37,036	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department.
† Until 1902-03 these receipts were included partly under 'Spirits' and partly under 'Opium'.
‡ Includes R27,88,295 on account of duty on country spirits from the Uran Distilleries, Kolaba district paid into the Bank of Bombay.

EXCISE

No. 12

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98
CENTRAL PROVINCES AND BERAR—*												
RECEIPTS—												
Spirits—												
English	6,000	5,590	6,730	7,490	8,160	7,780	7,230	7,670	7,570	8,980	7,670	7,410
Country	16,17,900	14,40,070	15,16,550	15,98,980	16,97,140	17,79,170	17,35,020	17,32,850	17,28,690	15,08,570	13,44,270	10,51,970
TOTAL	16,23,900	14,45,900	15,23,330	16,06,380	17,05,300	17,86,950	17,42,250	17,40,520	17,36,260	15,17,550	13,51,940	10,59,380
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	2,16,360	2,00,360	2,08,190	2,09,740	2,22,270	2,35,820	2,62,190	2,78,130	2,65,360	2,45,000	1,89,720	1,65,160
MISCELLANEOUS RECEIPTS	7,120	12,690	22,010	25,310	21,590	21,220	20,920	23,750	26,320	25,420	19,760	19,550
Opium	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250	7,47,700	6,75,790	5,49,840	4,98,940
TOTAL RECEIPTS	25,71,610	23,35,290	24,43,720	25,52,260	26,62,500	27,74,180	27,56,060	27,93,650	27,75,640	24,63,760	21,11,260	17,43,030
DITTO, excluding Opium	18,47,470	16,58,950	17,53,530	18,41,430	19,49,160	20,43,990	20,25,360	20,42,400	20,27,940	17,87,970	15,61,420	12,44,090
CHARGES	70,220	71,750	74,440	56,990	54,940	56,200	59,750	44,740	54,630	54,640	55,560	50,390
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	17,77,250	15,87,200	16,79,000	17,34,440	18,94,220	19,87,790	19,65,610	19,97,660	19,73,310	17,33,330	15,05,860	11,93,700
DITTO—Opium	7,24,140	6,76,340	6,90,190	7,10,830	7,13,340	7,30,190	7,30,700	7,51,250	7,47,700	6,75,790	5,49,840	4,98,940
TOTAL NET RECEIPTS	25,01,390	22,63,540	23,69,280	24,95,270	26,07,560	27,17,980	26,96,310	27,48,910	27,21,010	24,09,120	20,55,700	16,92,640
NAGPUR—												
RECEIPTS—												
Spirits—												
English	680	780	820	830	880	680	1,050	1,380	1,390	1,860	1,960	2,120
Country	70,770	77,390	80,080	85,860	93,260	93,120	87,540	91,390	96,630	1,02,130	1,02,130	1,28,060
TOTAL	71,450	78,170	80,900	86,690	94,140	93,800	88,590	92,770	98,020	1,03,990	1,04,090	1,30,180
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	10,710	8,190	8,370	8,450	9,340	8,640	13,100	11,960	12,650	10,970	15,860	12,520
MISCELLANEOUS RECEIPTS	3,870	7,500	7,620	730	3,550	420	2,410	1,310	1,680	2,260	590	10
Opium	24,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540	16,420	34,110	33,200	33,830
TOTAL RECEIPTS	1,20,270	1,23,250	1,28,240	1,35,320	1,44,070	1,38,370	1,40,540	1,33,580	1,28,770	1,51,330	1,53,740	1,76,540
DITTO, excluding Opium	86,030	94,060	96,890	95,870	1,07,030	1,02,860	1,04,100	1,06,040	1,12,350	1,17,220	1,20,540	1,42,710
CHARGES	440	410	390	390	420	420	370	360	500	720	600	320
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	85,590	93,650	96,500	95,480	1,06,550	1,02,450	1,03,730	1,05,680	1,11,850	1,16,500	1,19,940	1,42,390
DITTO—Opium	24,240	29,190	31,350	39,450	37,040	35,510	36,440	27,540	16,420	34,110	33,200	33,830
TOTAL NET RECEIPTS	1,19,830	1,22,840	1,27,850	1,34,930	1,43,590	1,37,960	1,40,170	1,33,220	1,28,270	1,50,610	1,53,140	1,76,220

* Figures for Berar are included with effect from 1903–04

in the CENTRAL PROVINCES and BERAR, in each official year from 1886-87 to 1910-11

1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11	
													CENTRAL PROVINCES AND BERAR—
													RECEIPTS—
													Spirits—
6,866	8,373	9,591	8,299	10,844	14,724	12,359	23,681	19,049	9,377	12,223	12,001	13,942	English
12,12,020	12,20,200	19,66,420	12,29,617	14,54,163	32,34,819	41,15,299	54,63,009	64,53,819	55,18,952	47,48,679	49,00,727	55,08,723	* Country
12,18,886	12,29,073	19,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,868	55,28,329	47,60,902	49,12,732	55,22,664	TOTAL
5,804	13,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190	9,039	5,853	*Beer*
													Drugs other than Opium—
1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	4,96,979	5,28,372	*Ganja*
21,020	22,896	19,053	23,742	22,274	4,560	3,900	6,610	7,686	19,687	28,843	14,064	24,127	MISCELLANEOUS RECEIPTS
5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659	14,96,645	*Opium*
19,46,510	19,67,781	17,88,466	19,51,197	22,55,822	45,54,829	58,22,237	71,76,441	83,24,793	72,99,024	66,15,662	68,67,463	75,77,661	TOTAL RECEIPTS
14,25,350	14,50,673	12,77,499	14,53,036	16,91,940	35,32,096	44,65,867	59,03,189	69,37,135	59,84,344	52,37,849	54,32,809	60,81,016	DITTO, excluding Opium
48,330	52,905	47,421	51,328	57,895	73,837	99,329	1,64,246	2,51,840	2,82,328	3,21,544	3,34,242	3,36,176	CHARGES
13,77,020	13,97,768	12,30,078	14,01,708	16,34,045	34,58,259	43,72,538	57,38,943	66,85,295	57,01,716	49,16,305	50,98,567	57,44,840	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659	14,96,645	DITTO—Opium
18,98,180	19,34,876	17,41,045	18,99,869	21,98,017	44,80,792	55,28,908	70,15,195	80,72,953	70,16,396	62,94,118	65,53,226	72,91,485	TOTAL NET RECEIPTS
													NAGPUR—
													RECEIPTS—
													Spirits—
2,120	2,119	2,103	2,556	2,306	2,008	1,763	3,069	2,124	1,635	2,338	2,251	3,423	English
1,39,900	1,46,653	1,43,781	1,57,333	1,72,309	2,20,359	2,29,151	2,39,695	5,17,257	5,03,144	4,61,170	5,25,070	5,66,178	Country
1,42,020	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,381	5,04,779	4,63,508	5,27,321	5,69,601	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
14,930	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964	31,408	36,723	*Ganja*
10	28	26	60	5	12	38	138	222	370	536	1,065	2,491	MISCELLANEOUS RECEIPTS
28,630	30,713	31,383	30,534	30,403	32,714	36,027	35,078	40,200	41,465	41,694	42,755	36,942	*Opium*
1,85,590	1,94,282	1,90,792	2,03,577	2,17,685	2,71,243	2,83,264	2,98,324	5,83,407	5,73,838	5,30,702	6,03,149	6,45,457	TOTAL RECEIPTS
1,56,960	1,63,569	1,58,904	1,73,043	1,87,282	2,38,529	2,46,337	2,62,246	5,43,207	5,32,373	4,89,008	5,60,394	6,08,515	DITTO, excluding Opium
250	273	262	389	312	403	470	363	395	668	646	804	1,035	CHARGES
1,56,710	1,63,296	1,58,642	1,72,654	1,86,970	2,38,126	2,45,867	2,61,883	5,42,792	5,31,705	4,88,362	5,59,590	6,07,480	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
28,630	30,713	31,383	30,534	30,403	32,714	36,027	35,978	40,200	41,465	41,694	42,755	36,942	DITTO—Opium
1,85,340	1,94,009	1,90,530	2,03,188	2,17,373	2,70,840	2,82,788	2,97,861	5,82,992	5,73,170	5,29,686	6,02,345	6,44,422	TOTAL NET RECEIPTS

* Figures for Berar are included with effect from 1903-04

No. 13

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1886–87	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98
MADRAS PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	1,22,310	2,83,060	2,94,570	4,06,280	3,02,980	2,65,070	3,05,730	2,98,310	2,80,050	2,93,070	3,24,900	3,37,640
Country	82,72,080	87,87,040	94,81,300	1,03,20,630	1,09,23,370	1,10,38,980	1,09,71,900	1,16,90,970	1,24,81,990	1,31,11,840	1,35,80,690	1,33,12,970
TOTAL	83,94,390	90,70,070	97,75,870	1,07,26,910	1,12,26,350	1,13,04,050	1,12,77,630	1,19,89,280	1,27,62,040	1,34,05,810	1,39,05,590	1,36,51,260
Beer	5,070	2,850	6,330	10,380	12,050	18,720	12,360	22,110	51,970	64,820	64,290	62,110
Drugs other than Opium—												
Ganja	..	..	..	..	10,030	54,990	48,730	61,300	54,650	61,500	71,620	68,670
MISCELLANEOUS RECEIPTS	90,690	13,330	11,930	24,540	30,110	38,840	35,840	40,190	45,350	57,530	68,060	66,450
Opium	3,16,870	2,69,310	2,72,270	2,57,700	3,09,490	3,33,390	3,53,250	3,33,380	3,46,170	3,44,060	3,63,550	3,66,940
Pass fees in account current with Bombay	3,59,450	3,83,500	4,11,600	3,82,526	4,08,650	3,89,650	3,83,800	4,28,400	4,11,350	4,51,650	4,22,500	4,04,320
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	9,75,710	7,86,050	7,71,260
TOTAL RECEIPTS	91,66,470	97,39,060	1,04,78,500	1,14,02,050	1,19,96,680	1,21,39,640	1,21,11,550	1,28,74,660	1,36,71,530	1,43,85,370	1,48,95,610	1,46,19,750
DITTO, excluding Opium	84,90,150	90,86,250	97,94,630	1,07,61,830	1,12,78,540	1,14,16,600	1,13,74,500	1,21,12,880	1,29,14,010	1,35,89,660	1,41,09,560	1,38,48,490
CHARGES	2,40,630	2,69,940	3,28,620	3,82,790	4,76,540	5,66,180	5,85,170	6,01,440	6,15,870	7,00,180	7,07,070	9,89,820
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	82,49,320	83,17,210	94,96,010	1,03,79,949	1,08,08,000	1,08,56,420	1,07,89,330	1,15,11,440	1,22,98,140	1,28,89,480	1,34,02,490	1,28,58,670
DITTO—Opium	6,76,320	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	7,95,710	7,86,050	7,71,260
TOTAL NET RECEIPTS	89,25,640	94,70,020	1,01,49,880	1,10,19,260	1,15,26,140	1,15,79,460	1,15,26,380	1,22,73,220	1,30,55,660	1,36,85,190	1,41,88,540	1,36,29,930
CITY OF MADRAS—												
RECEIPTS—												
Spirits—												
English	54,570	1,56,010	1,86,940	2,67,010	1,56,960	1,54,650	1,68,360	1,62,868	1,48,860	1,64,010	1,92,850	1,88,500
Country	9,11,760	5,52,120	7,24,930	8,98,600	8,69,080	8,98,000	8,28,340	8,63,240	10,07,560	10,78,260	11,20,880	8,76,580
TOTAL	9,66,330	7,08,130	9,11,870	11,65,610	10,26,040	9,62,650	9,96,700	10,26,100	11,56,420	12,42,270	13,13,730	10,65,080
Beer	..	..	..	..	..	..	..	..	230	10	..	..
Drugs other than Opium—												
Ganja	..	..	..	..	3,200	4,790	8,200	8,310	9,030	9,450	11,180	8,830
MISCELLANEOUS RECEIPTS	22,310	1,400	950	6,840	8,160	9,810	10,200	9,770	10,860	10,670	12,610	10,960
Opium, including Miscellaneous items	26,120	21,230	25,120	20,390	15,300	16,630	16,700	12,300	9,060	14,710	20,000	11,140
Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay	30,800	42,350	45,500	44,107	52,500	53,200	61,600	47,950	50,050	59,500	46,900	53,200
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	56,920	63,580	68,620	64,497	67,890	69,830	78,300	60,250	59,110	74,210	66,900	64,340
TOTAL RECEIPTS	10,45,560	7,73,110	9,81,440	12,37,147	11,05,290	10,47,080	10,93,400	1 1,04,430	12,35,650	13,36,610	14,04,420	11,49,210
DITTO, excluding Opium	9,88,640	7,09,530	9,12,820	11,72,650	10,37,400	9,77,250	10,15,100	10,44,180	11,76,540	12,62,400	13,37,520	10,84,870
CHARGES	60,700	59,560	83,770	86,060	20,720	39,440	40,190	40,530	41,430	41,790	39,820	39,790
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	9,27,940	6,49,970	8,74,050	11,36,396	10,16,680	9,37,810	9,74,910	10,03,650	11,35,110	12,20,610	12,97,700	10,45,080
DITTO—Opium	56,920	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110	74,210	66,900	64,340
TOTAL NET RECEIPTS	9,84,860	7,13,550	9,42,670	12,01,086	10,84,570	10,07,640	10,53,210	10,63,900	11,94,220	12,94,820	13,64,600	11,09,420

in the MADRAS PRESIDENCY, in each official year from 1886-87 to 1910-11

1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	
													MADRAS PRESIDENCY
													RECEIPTS —
													Spirits—
2,61,920	2,53,370	2,75,240	3,56,511	3,09,898	3,08,632	3,45,935	3,63,706	3,51,822	4,03,153	5,02,957	6,06,386	5,34,819	English
1,24,04,640	1,20,51,260	1,21,90,800	1,28,20,196	1,40,78,739	1,60,58,339	1,69,94,078	1,72,31,433	1,96,07,945	2,08,11,246	2,31,28,668	2,42,09,078	2,49,83,020	Country
1,26,67,690	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,66,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	2,36,31,625	2,48,15,464	2,55,17,869	TOTAL*
67,620	57,560	58,620	48,730	86,026	1,13,216	97,705	1,50,387	1,31,361	2,39,402	1,79,744	1,84,824	2,11,068	*Beer*
1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184	3,67,235	4,42,699	4,75,205	4,90,256	5,32,242	5,70,826	5,50,873	*Drugs other than Opium— Ganja*
69,730	60,250	71,080	64,225	64,242	71,699	72,736	77,377	80,316	79,054	79,780	96,833	1,02,750	MISCELLANEOUS RECEIPTS
3,84,520	3,96,150	4,25,900	3,76,837	3,59,748	4,02,803	4,21,814	4,08,245	4,52,886	5,06,526	4,34,684	4,67,849	4,22,214	*Opium†*
3,09,240	4,35,140	3,57,960	3,83,197	4,24,413	4,39,331	4,36,572	4,39,389	4,61,111	4,46,465	16,815	..	..	*Pass fees in account current with Bombay ‡*
..	..	..	..	..	..	..	..	..	..	3,05,953	2,99,505	9,68,489	*Gain on sale proceeds of Bengal Opium. ‡*
7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	13,90,683	*Total Opium Receipts*
1,36,78,090	1,34,12,767	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,781	1,87,58,129	1,91,13,741	2,05,60,149	2,30,71,102	2,54,40,863	2,69,35,301	2,77,73,543	TOTAL RECEIPTS
1,29,24,330	1,25,81,477	1,28,05,434	1,35,47,495	1,48,30,311	1,68,61,642	1,78,99,743	1,82,65,607	1,96,46,149	2,21,18,111	2,44,23,411	2,56,67,947	2,68,82,960	DITTO, excluding Opium
9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,080	9,99,823	10,20,010	10,03,771	10,40,824	18,47,585	18,50,631	18,00,741	CHARGES §
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,54,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	2,38,17,316	2,45,82,219	
7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	13,90,683	DITTO—Opium
1,26,85,950	1,24,22,737	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801	1,77,58,301	1,80,93,731	1,95,51,375	2,20,30,778	2,35,93,278	2,50,84,670	2,59,72,902	TOTAL NET RECEIPTS
													CITY OF MADRAS— RECEIPTS—
													Spirits—
1,45,220	1,44,870	1,36,240	1,68,322	1,52,923	1,68,791	1,91,350	2,24,134	2,02,451	2,24,177	3,52,284	4,41,319	4,06,968	English
7,77,840	9,76,690	9,61,359	9,93,119	10,96,439	13,10,052	13,31,054	12,59,479	12,25,096	12,82,291	11,49,112	11,79,045	13,65,369	Country
9,23,060	11,21,280	10,97,599	11,61,441	12,49,362	14,78,843	15,22,404	14,83,613	14,29,547	15,06,468	15,01,396	16,20,364	17,72,337	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
5,230	4,330	13,800	26,320	31,833	26,687	31,620	35,410	37,673	34,440	39,957	57,967	55,835	*Drugs other than Opium— Ganja*
13,470	7,640	5,160	6,403	3,937	2,439	3,127	4,272	4,562	4,999	1,901	1,852	2,306	MISCELLANEOUS RECEIPTS
21,210	12,530	23,000	12,273	9,983	9,877	11,043	22,615	23,982	23,214	29,910	33,009	19,220	*Opium, including Miscellaneous items*
54,600	63,700	49,700	93,089	1,14,110	1,10,120	1,20,597	1,30,392	1,38,287	1,21,563	..	..	..	*Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay ‡*
..	..	..	..	..	..	..	..	..	..	21,426	42,774	44,863	*Gain on sale proceeds of Bengal Opium. ‡*
75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,793	64,983	*Total Opium Receipts*
10,17,620	12,10,030	11,89,190	12,99,476	14,09,025	16,25,966	16,88,791	16,76,307	16,34,151	17,90,684	15,94,590	17,55,936	18,94,589	TOTAL RECEIPTS
9,41,810	11,38,300	11,16,490	11,94,164	12,84,932	15,05,969	15,57,151	15,23,300	14,71,882	16,45,907	15,43,254	16,80,153	18,30,506	DITTO, excluding Opium
42,110	33,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134	22,640	23,029	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	16,57,513	18,07,477	
75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	64,983	DITTO—Opium
9,75,510	11,71,280	11,50,750	12,73,398	13,81,522	16,00,850	16,63,889	16,49,543	16,05,346	17,61,365	15,94,456	17,33,296	18,71,560	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

† Includes Opium Miscellaneous receipts until 1902-03

‡ From 1st April 1908, the source of supply of Opium has been changed from Bombay to Bengal

§ From 1895-96 the figures include some small charges under Opium

No. 14

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1886-87 to 1910-11

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	a. p.
1886-87	India, General(a)	(b)	(b)	4,82,440	56,750	5,39,220	— 9·23
	Burma (Lower)	1,407	17(c)	8,24,490	16,40,670	24,76,480	8 6·07
	Assam	377	1,538	2,72,780	19,22,430	21,95,510	6 4·97
	Bengal	26,976	5,914	59,76,350	41,37,180	1,01,22,760	2 3·24
	United Provinces of Agra and Oudh	12,512	4,943	42,68,443	13,73,783	56,46,546	1 11·11
	Punjab	1,723	2,320	8,33,230	5,22,040	13,55,270	1 0·47
	Bombay Presidency	4,918	2,556	57,19,830	18,17,560	75,37,390	6 4·74
	Central Provinces	9,619	2,023	16,23,990	9,40,500	25,71,610	3 9·78
	Madras Presidency	43,499	1,363	83,90,460	6,76,320	91,66,470	4 1·39
	TOTAL	1,01,030	20,474	2,84,01,013	1,30,87,233	4,16,11,256	2 10·93
1887-88	India, General	(b)	(b)	5,99,940	38,730	6,38,670	— 10·93
	Burma (Lower)	1,482	15(c)	9,44,590	17,40,780	26,88,200	9 2·79
	Assam	367	1,434	2,45,850	18,56,830	21,02,960	6 1·72
	Bengal	26,320	5,666	64,56,260	43,99,770	1,08,62,030	2 5·23
	United Provinces of Agra and Oudh	12,247	4,962	41,76,411	13,55,361	55,45,111	1 10·7
	Punjab	1,947	3,500	8,76,630	5,18,760	13,95,390	1 0·84
	Bombay Presidency	5,029	2,566	59,59,590	19,97,490	79,57,080	6 9·02
	Central Provinces	9,847	2,014	14,45,900	8,76,700	23,35,290	3 5·58
	Madras Presidency	43,570	1,157	90,72,920	6,52,810	97,39,060	4 4·48
	TOTAL	100,809	21,314	2,97,78,031	1,34,37,231	4,32,63,791	3 0·32
1888-89	India, General	(b)	(b)	4,75,700	75,490	5,55,860	— 9·51
	Burma	1,622	28(c)	11,15,150	18,90,890	30,07,150	10 3·94
	Assam	365	1,356	2,85,450	18,81,710	21,67,540	6 3·99
	Bengal	25,209	5,625	63,88,320	44,96,000	1,08,88,950	2 5·3
	United Provinces of Agra and Oudh	12,495	5,076	41,97,989	14,85,832	57,06,546	1 11·36
	Punjab	1,904	3,639	9,24,880	5,38,505	14,63,385	1 1·46
	Bombay Presidency	5,755	2,615	81,51,010	16,73,160	98,24,170	8 4·03
	Central Provinces	9,702	2,125	15,23,330	8,98,380	24,43,720	3 7·51
	Madras Presidency	44,268	1,172	97,82,700	6,83,870	1,04,78,560	4 8·46
	TOTAL	101,320	21,636	3,28,45,029	1,36,23,837	4,65,35,821	3 3·07
1889-90	India, General	(b)	(b)	5,67,080	77,860	6,50,680	— 11·13
	Burma	1,641	36(c)	20,96,750	20,46,030	41,52,790	8 8·84
	Assam	367	1,358	3,21,180	19,95,150	23,16,840	6 9·22
	Bengal	24,637	5,396	60,81,020	43,85,960	1,04,73,420	2 4·18
	United Provinces of Agra and Oudh	12,444	5,136	38,71,103	15,22,953	54,15,601	1 10·17
	Punjab	1,977	3,712	10,09,030	5,69,490	15,78,520	1 2·52
	Bombay Presidency	4,772	2,571	81,94,320	17,16,200	99,10,520	8 4·91
	Central Provinces	9,191	2,149	16,06,380	9,20,570	25,52,260	3 9·44
	Madras Presidency	37,138	1,336	1,07,37,290	6,40,220	1,14,02,050	5 1·44
	TOTAL	91,567	21,692	3,44,84,163	1,38,74,433	4,84,52,681	3 4·68
1890-91	India, General	(b)	(b)	5,47,610	95,000	6,47,530	— 11·08
	Burma	1,666	36(c)	19,87,300	21,40,600	41,34,350	8 8·37
	Assam	306	1,261	3,55,460	20,91,140	24,77,310	7 2·85
	Bengal	22,764	4,979	59,76,150	44,78,100	1,04,60,920	2 4·15
	United Provinces of Agra and Oudh	12,221	5,069	36,25,061	41,65,495	51,04,916	1 8·9
	Punjab	1,936	3,738	11,29,850	6,16,340	17,46,190	1 4·07
	Bombay Presidency	4,728	2,552	83,91,930	15,90,410	99,82,340	8 5·64
	Central Provinces	8,376	2,154	17,05,300	9,35,610	26,62,500	3 11·4
	Madras Presidency	32,418	1,323	1,12,38,400	7,28,170	1,19,96,680	5 4·65
	TOTAL	84,415	21,112	3,49,87,061	1,41,40,865	4,92,12,736	3 5·32
1891 92	India, General (a)	(b)	(b)	6,10,870	82,380	6,98,170	— 11·94
	Burma	1,642	37(c)	22,28,710	20,18,130	42,48,280	8 11·25
	Assam	289	1,254	3,96,070	22,06,580	26,03,280	7 7·26
	Bengal	23,312	4,979	65,30,780	45,91,060	1,11,29,810	2 5·95
	United Provinces of Agra and Oudh	12,118	4,888	37,55,307	14,92,608	52,55,845	1 9·52
	Punjab	1,779	3,482	11,73,400	6,20,195	17,93,595	1 4·5
	Bombay Presidency	4,776	2,495	86,73,570	15,80,900	1,02,54,470	8 8·41
	Central Provinces	7,951	2,095	17,86,950	9,66,010	27,74,180	4 1·39
	Madras Presidency	31,802	1,294	1,13,22,770	7,78,030	1,21,39,640	5 5·42
	TOTAL	83,463	20,524	3,64,78,427	1,43,35,893	5,08,97,270	3 6·73
1892-93	India, General	(b)	(b)	6,22,540	90,180	7,18,360	1 0·29
	Burma	1,630	36(c)	25,06,640	22,39,400	47,47,370	9 11·85
	Assam	280	1,154	4,09,960	21,76,690	25,87,280	7 6·7
	Bengal	22,124	5,072	69,43,140	46,47,060	1,16,00,610	2 7·22
	United Provinces of Agra and Oudh	11,832	4,946	40,52,502	15,28,983	55,88,977	1 10·88
	Punjab	1,630	3,401	11,71,270	6,49,420	18,20,690	1 4·7
	Bombay Presidency	4,257	2,413	88,34,120	14,22,830	1,02,56,950	8 8·43
	Central Provinces	7,900	2,076	17,42,250	9,92,890	27,56,060	4 1·07
	Madras Presidency	31,146	1,250	1,12,89,930	7,85,780	1,21,11,550	5 5·26
	TOTAL	80,799	20,348	3,75,72,352	1,45,33,233	5,21,87,847	3 7·81

(a) See note at foot of table No. 4 (b) No information (c) Opium shops only

No. 14—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1886-87 to 1910-11—continued

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	a. p.
1893–94	India, General	(a)	(a)	4,48,163	65,104	5,13,967	— 8·88
	Burma	1,528	41(b)	21,31,300	18,43,660	39,77,130	8 4·4
	Assam	276	1,151	4,32,500	22,92,270	27,25,300	7 11·54
	Bengal	23,211	5,248	72,84,820	48,41,360	1,21,37,860	2 8·86
	United Provinces of Agra and Oudh	12,151	4,781	43,13,218	15,30,077	58,54,168	1 11·96
	Punjab	1,631	3,425	12,57,880	7,10,520	19,68,400	1 6·15
	Bombay Presidency	4,262	2,366	92,78,310	14,44,350	1,07,17,660	9 1·13
	Central Provinces	7,926	1,866	17,40,520	10,29,380	27,93,660	4 1·74
	Madras Presidency	30,779	1,335	1,20,11,390	8,23,080	1,28,74,660	5 9·38
	TOTAL	81,764	20,213	3,88,93,101	1,45,88,801	5,35,67,795	3 8·97
1894–95	India, General	(a)	(a)	5,06,133	56,681	5,68,564	— 9·87
	Burma	1,542	40(b)	19,73,570	17,59,890	37,35,050	7 10·29
	Assam	287	1,088	4,63,600	22,32,090	26,96,240	7 10·53
	Bengal	23,809	5,122	76,56,440	48,98,930	1,25,67,840	2 9·82
	United Provinces of Agra and Oudh	10,974	4,746	40,72,224	15,62,525	56,36,653	1 11·1
	Punjab	1,620	3,454	13,52,900	7,01,030	20,53,930	1 6·9
	Bombay Presidency	4,222	2,388	95,19,670	14,89,640	1,10,09,310	9 4·1
	Central Provinces	7,239	1,874	17,36,260	10,13,060	27,75,640	4 1·42
	Madras Presidency	30,828	1,355	1,28,14,010	8,12,170	1,36,71,530	6 1·67
	TOTAL	80,521	20,127	4,00,94,807	1,45,26,016	5,47,14,757	3 9·94
1895–96	India, General	(a)	(a)	5,15,685	60,829	5,82,194	— 9·96
	Burma	2,313	42(b)	20,18,920	18,19,380	38,44,660	8 1·06
	Assam	283	1,108	5,26,030	22,52,540	27,79,180	8 1·43
	Bengal	26,870	5,124	81,31,020	52,32,830	1,33,77,690	3 —
	United Provinces of Agra and Oudh	10,888	4,740	37,75,037	14,65,510	52,43,019	1 9·46
	Punjab	1,615	3,446	14,30,820	7,07,945	21,38,765	1 7·68
	Bombay Presidency	4,223	2,385	1,00,40,240	16,81,730	1,17,21,970	9 11·35
	Central Provinces	7,149	2,770	15,17,550	9,20,790	24,63,760	3 7·86
	Madras Presidency	30,467	1,308	1,34,70,630	8,57,210	1,43,85,370	6 5·52
	TOTAL	83,808	20,923	4,14,25,932	1,49,99,064	5,65,36,608	3 11·46
1896–97	India, General	(a)	(a)	5,02,860	65,437	5,74,177	— 9·82
	Burma	1,537	54(b)	20,67,960	21,27,030	42,20,970	8 10·56
	Assam	294	1,080	5,79,160	22,03,210	27,83,220	8 1·57
	Bengal	28,350	4,744	82,48,940	51,43,770	1,34,10,570	3 0·09
	United Provinces of Agra and Oudh	10,765	4,699	29,02,724	13,33,759	42,37,872	1 5·34
	Punjab	1,633	3,020	14,19,180	7,71,350	21,92,570	1 8·17
	Bombay Presidency	4,233	2,370	94,51,970	15,44,530	1,09,96,500	9 3·96
	Central Provinces	7,272	2,433	13,51,940	7,39,560	21,11,260	3 1·59
	Madras Presidency	29,300	1,462	1,39,69,880	8,57,670	1,48,95,610	6 8·27
	TOTAL	83,385	19,862	4,04,94,614	1,47,86,316	5,54,32,749	3 10·53
1897–98	India, General	(a)	(a)	4,54,519	67,141	5,27,540	— 9·03
	Burma	1,490	56(b)	21,21,150	20,33,910	42,15,790	8 10·43
	Assam	291	1,634	5,74,170	21,93,050	27,67,960	8 1·03
	Bengal	27,856	4,757	76,73,260	50,61,550	1,27,48,050	2 10·3
	United Provinces of Agra and Oudh	10,730	4,721	34,99,543	14,86,265	49,88,598	1 8·42
	Punjab	1,675	2,967	15,32,170	8,12,980	23,46,900	1 9·6
	Bombay Presidency	4,236	2,343	93,50,430	15,99,390	1,09,49,820	9 3·5
	Central Provinces	6,869	2,491	10,59,380	6,64,100	17,43,030	2 7·03
	Madras Presidency	28,233	1,364	1,37,13,370	8,39,930	1,46,19,750	6 6·78
	TOTAL	81,424	19,643	3,09,77,992	1,47,58,316	5,49,07,438	3 10·1
1898–99	India, General	(a)	(a)	4,94,087	63,424	5,63,981	— 9·65
	Burma	1,519	67(b)	24,26,720	21,24,770	46,14,800	9 8·5
	Assam	289	1,037	6,56,970	22,26,230	28,83,860	8 5·1
	Bengal	28,996	4,761	82,00,180	52,11,950	1,34,27,270	3 0·13
	United Provinces of Agra and Oudh	10,791	4,783	44,32,971	16,82,275	61,17,038	2 1·04
	Punjab	1,541	2,822	17,12,500	8,82,750	25,98,170	1 11·91
	Bombay Presidency	4,224	2,335	98,99,130	15,50,140	1,14,40,270	9 8·48
	Central Provinces	6,815	2,471	12,24,690	7,00,800	19,46,510	2 10·65
	Madras Presidency	28,148	1,390	1,27,35,310	8,73,050	1,36,78,090	6 1·71
	TOTAL	82,323	19,666	4,17,73,558	1,53,15,489	5,72,69,989	4 0·08
1899–1900	India, General	(a)	(a)	4,93,605	66,287	5,60,973	— 11·42
	Burma	1,533	68(b)	26,13,040	22,82,990	49,39,880	8 6·51
	Assam	296	1,023	6,90,479	21,71,989	28,63,377	7 10·1
	Bengal	28,702	4,751	87,00,520	52,44,970	1,39,65,950	2 11·37
	United Provinces of Agra and Oudh	10,485	4,745	47,12,684	18,64,104	65,78,802	2 2·52
	Punjab	1,535	2,849	16,95,772	3,97,132	25,94,369	2 0·5
	Bombay Presidency	4,104	2,328	91,47,401	14,88,900	1,06,36,301	9 2·29
	Central Provinces	6,899	2,445	12,42,658	7,22,227	19,87,781	3 2·64
	Madras Presidency	28,653	1,557	1,23,43,867	10,08,650	1,34,12,767	5 7·4
	TOTAL	82,117	19,766	4,16,40,026	1,57,41,249	5,75,40,200	3 10·81

(a) No information (b) Opium shops only

No. 14—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1886-87 to 1910-11—continued

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1901
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
							a. p.
1900-01	India, General	(a)	(a)	10,25,717	72,622	11,04,285	1 10·27
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,883	9 2·61
	Assam	289	1,056	7,20,870	22,11,666	29,33,390	8 0·41
	Bengal	29,386	4,785	90,19,212	56,11,245	1,46,48,409	3 1·63
	United Provinces of Agra and Oudh	10,452	4,774	50,31,534	20,20,557	70,54,264	2 4·4
	Punjab	1,549	2,837	16,69,539	9,30,697	26,01,132	2 0·57
	Bombay Presidency	4,116	2,302	88,97,190	12,52,058	1,01,49,248	8 9·24
	Central Provinces	6,786	2,462	10,88,144	6,81,269	17,88,466	2 10·77
	Madras Presidency	28,476	1,629	1,25,27,574	9,90,690	1,35,89,294	5 8·3
	TOTAL	83,202	19,929	4,28,07,419	1,62,31,020	5,91,98,376	4 0·14
1901-02	India, General	(a)	(a)	8,73,134	76,703	9,55,852	1 7·28
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494	9 4·57
	Assam	293	1,072	7,26,685	21,65,764	28,33,034	7 9·11
	Bengal	30,646	4,925	91,88,467	58,18,813	1,50,25,317	3 2·59
	United Provinces of Agra and Oudh	10,458	4,828	58,49,587	21,16,424	79,68,832	2 8·08
	Punjab	1,430	2,706	16,29,324	8,74,475	25,04,599	1 11·65
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898	1 4·25
	Bombay Presidency	4,149	2,181	93,25,737	12,11,357	1,05,37,094	9 1·26
	Central Provinces	6,810	2,470	12,49,877	6,77,578	19,51,197	3 1·93
	Madras Presidency	29,064	1,732	1,32,27,845	10,15,459	1,43,07,529	5 11·89
	TOTAL	84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846	4 2·16
1902-03	India, General	(a)	(a)	9,76,038	92,025	10,74,056	1 9·66
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960	9 11·62
	Assam	293	1,061	7,19,764	21,99,482	29,19,938	7 11·97
	Bengal	32,022	5,369	97,39,728	60,32,784	1,57,87,729	3 4·55
	United Provinces of Agra and Oudh	10,519	4,950	64,11,551	23,38,299	87,52,172	2 11·25
	Punjab	1,451	2,711	17,49,999	9,24,669	26,75,239	2 1·26
	North-West Frontier Province	80	172	1,14,111	78,482	1,92,682	1 5·41
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884	9 4·54
	Central Provinces	7,246	2,705	14,74,251	7,59,297	22,55,822	3 7·85
	Madras Presidency	29,105	1,748	1,44,66,479	10,83,751	1,56,14,472	6 6·46
	TOTAL	86,757	20,984	4,82,24,975	1,75,03,372	6,58,89,954	4 5·6
1903-04	India, General	(a)	(a)	10,85,260	80,481	11,70,906	1 11·61
	Burma	1,994	174(b)	33,91,638	40,18,679	74,64,332	12 10·88
	Assam	290	1,050	7,29,920	22,93,432	30,24,391	8 3·4
	Bengal	33,792	5,434	1,02,10,139	60,47,110	1,62,96,470	3 5·86
	United Provinces of Agra and Oudh	10,586	5,141	70,72,036	26,59,479	97,33,689	3 3·19
	Punjab	1,446	2,732	18,57,453	9,41,828	28,00,404	2 2·45
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036	1 6·43
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364	10 4·48
	Central Provinces and Berar	9,768	3,285	32,57,294	12,92,755	45,54,629	5 9·24
	Madras Presidency	29,210	1,814	1,64,76,759	11,55,323	1,77,03,781	7 4·96
	TOTAL	91,223	22,051	5,47,88,760	1,99,21,309	7,49,57,002	5 0·25
1904-05	India, General	(a)	(a)	11,31,513	94,005	12,31,241	2 0·83
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670	12 7·97
	Assam	282	1,042	7,09,175	23,43,938	30,54,075	8 4·38
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334	3 0·47
	United Provinces of Agra and Oudh	10,644	4,977	74,92,163	27,30,241	1,02,25,065	3 5·16
	Punjab	1,481	2,636	22,04,544	9,45,888	31,50,820	2 5·81
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,897	1 5·42
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682	12 0·82
	Central Provinces and Berar	9,195	3,303	41,35,667	14,82,670	56,22,237	7 1·46
	Madras Presidency	29,569	1,842	1,74,39,722	12,45,621	1,87,58,129	7 10·26
	TOTAL	91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150	5 2·44
1905-06	India, General	(a)	(a)	10,84,012	1,07,256	11,96,915	2 0·14
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926	14 4·26
	Eastern Bengal and Assam	6,494	2,517	19,26,280	42,63,854	62,07,667	3 3·07
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436	4 9·98
	United Provinces of Agra and Oudh	10,800	4,988	71,85,780	27,87,060	99,75,741	3 4·16
	Punjab	1,462	2,349	24,98,591	10,65,462	35,64,693	2 9·66
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197	1 7·08
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667	12 3·95
	Central Provinces and Berar	7,821	3,084	54,98,359	16,75,472	71,79,441	9 6·95
	Madras Presidency	30,859	1,951	1,77,45,531	12,90,833	1,91,13,741	8 0·05
	TOTAL	91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424	5 8·59
1906-07	India, General	(a)	(a)	10,87,076	98,213	11,91,311	2 0·03
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	13 3·06
	Eastern Bengal and Assam	6,456	2,431	20,54,226	43,03,509	63,73,487	3 4·12
	Bengal	27,979	4,107	1,08,93,597	51,63,996	1,60,79,779	5 0·87
	United Provinces of Agra and Oudh	10,055	4,920	63,77,277	28,26,236	92,11,374	3 1·09
	Punjab	1,476	2,280	27,25,238	12,64,010	39,89,988	3 1·66
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,796	1 9·47
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	12 9·84
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	11 1·53
	Madras Presidency	30,398	1,878	1,90,90,628	13,89,202	2,05,60,146	8 7·31
	TOTAL	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,697	5 11·15

(a) No information

(b) Opium shops only

No. 14—*concluded*

***NUMBER** of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1886-87 to 1910-11—concluded*

	PROVINCES	Number of Shops		Receipts		Total, including miscellaneous receipts	Incidence of taxation per head of population according to the census of 1901 (c)
		Liquors	Drugs	Liquors	Drugs		
1907-08	India, General	(a)	(a)	11,77,130	1,15,312	12,98,383	1 4·65
	Burma	1,576	439(b)	36,73,163	41,44,676	78,57,315	13 7·04
	Eastern Bengal and Assam	6,705	2,273	22,30,047	45,52,211	67,98,748	3 6·79
	Bengal	26,877	4,178	1,16,54,631	53,99,870	1,70,78,073	5 4·65
	United Provinces of Agra and Oudh	9,334	4,913	62,26,538	27,04,997	89,34,546	2 11·97
	Punjab	1,139	1,689	28,86,625	13,31,010	42,18,285	3 9·07
	North-West Frontier Province	61	178	1,14,759	1,44,908	2,59,700	1 11·46
	Bombay Presidency	4,830	2,502	1,43,26,061	19,80,156	1,63,86,007	14 1·92
	Central Provinces and Berar	5,987	2,217	55,35,455	22,22,208	77,77,956	10 4·53
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	9 7·93
	TOTAL	86,758	20,244	6,93,74,149	2,40,35,195	9,36,80,714	6 0·98
1908-09	India, General	(a)	(a)	14,29,342	1,09,124	15,40,817	1 7·76
	Burma	1,582	457(b)	39,52,291	37,14,557	77,18,815	13 4·23
	Eastern Bengal and Assam	7,059	2,012	23,69,532	46,47,459	70,34,081	3 8·27
	Bengal	16,602	4,236	1,13,10,415	56,67,976	1,70,00,787	5 4·35
	United Provinces of Agra and Oudh	8,485	4,875	57,47,223	28,09,834	85,59,885	2 10·46
	Punjab	1,101	1,542	32,50,119	15,09,023	47,59,899	3 8·95
	North-West Frontier Province	59	173	1,25,637	1,60,795	2,86,547	2 1·88
	Bombay Presidency	4,699	2,533	1,44,69,671	22,60,413	1,68,50,079	14 6·73
	Central Provinces and Berar	5,178	2,189	47,70,992	18,26,927	68,15,662	8 9·92
	Madras Presidency	28,599	1,888	2,38,11,369	15,49,714	2,54,40,863	10 7·84
	TOTAL	73,350	20,005	7,12,35,741	2,42,38,613	9,56,10,224	6 3·3
1909-10	India, General	(a)	(a)	14,73,392	1,21,758	15,96,615	1 8·48
	Burma	1,539	605(b)	40,52,467	35,11,603	76,49,137	13 2·72
	Eastern Bengal and Assam	9,010	1,925	24,24,472	48,64,775	73,05,093	3 9·98
	Bengal	16,805	4,142	1,16,83,248	56,86,342	1,67,93,419	5 3·57
	United Provinces of Agra and Oudh	8,180	4,794	59,05,037	27,68,272	86,80,607	2 10·95
	Punjab	1,219	1,516	28,38,055	14,72,790	43,23,235	3 4·83
	North-West Frontier Province	61	170	1,29,440	1,88,918	3,18,582	2 4·78
	Bombay Presidency	4,927	2,572	1,50,49,505	23,51,865	1,75,36,814	15 1·85
	Central Provinces and Berar	4,810	2,187	49,21,766	19,51,638	68,87,465	9 2·27
	Madras Presidency	26,411	1,843	2,50,00,288	18,38,180	2,69,35,301	11 3·35
	TOTAL	76,762	19,754	7,28,71,760	2,47,56,141	9,99,26,271	6 5·04
1910-11	India, General	(a)	(a)	15,95,560	1,32,859	17,87,729	1 9·08
	Burma	1,507	700	38,05,249	33,25,630	72,00,898	10 10·31
	Eastern Bengal and Assam	1,748	1,803	26,77,800	51,74,770	78,70,887	3 8·42
	Bengal	15,125	4,487	1,18,56,498	60,90,662	1,79,76,523	5 5·53
	United Provinces of Agra and Oudh	8,098	4,730	72,82,302	29,87,131	1,02,76,354	3 5·82
	Punjab	1,199	1,529	39,63,270	17,33,841	57,00,792	4 6·08
	North-West Frontier Province	64	170	1,06,825	1,71,221	2,78,194	1 1·92
	Bombay Presidency	5,125	2,580	1,62,55,412	26,14,499	1,89,67,767	15 5·56
	Central Provinces and Berar	4,540	2,168	55,28,517	20,25,017	75,77,661	8 8·55
	Madras Presidency	25,646	1,847	2,57,29,837	19,41,056	2,77,73,643	10 8·79
	TOTAL	71,052	20,014	7,88,01,710	2,62,52,486	10,54,10,448	6 7·01

(a) No information (b) Opium shops only
(c) Figures for 1910-11 are calculated according to the census of 1911

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PROVINCIAL RATES

[TABLE I, PAGE 139]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This section gives details of Provincial Rates, which, till 1907-08, included, amongst others, (1) District Local Fund cess, (2) Provincial cesses for expenditure on roads, schools, famine assurances, canals, etc., and (3) cess for village services and *patwaris*. But from 1908-09 onwards the only cess of any importance which is brought into the general accounts is the Public Works cess in Bengal and the districts of Eastern Bengal. The only other large item included in the total is the amount which the Government of the United Provinces appropriates from the local rates for the payment of rural Police in Agra. With a few petty exceptions, namely, the cess levied in Indore at one rupee per chest of Malwa Opium in transit to Bombay and the assessment on Wards' Estates for establishment charges in Eastern Bengal and Assam, Bengal, the United Provinces, and the Punjab, all the other rates and cesses named below which formerly appeared under this head are now credited to local funds, having been excluded from the general estimates and accounts of the Empire. The total receipts are now less than one per cent of the total Indian revenue.

The District Local Fund cesses on land were imposed in most provinces in 1870 and 1871. They are in most instances collected jointly with the land revenue and rise or fall with it.

Provincial cesses for expenditure on roads, schools, etc., are mostly levied in Bengal, Eastern Bengal and Assam, and the United Provinces of Agra and Oudh.

The so-called famine cesses levied in the United Provinces, the Punjab, and the Central Provinces were remitted during 1905-06, and the remissions were partly compensated for by enhanced receipts in Bengal and Eastern Bengal and Assam.

During 1906-07 the *patwari* cess in the United Provinces, the Punjab, Ajmer, the Central Provinces, and the Sambalpur district of Bengal was repealed, and the *ryotwari* village service cess in Madras, the village service cess in Coorg, and the zamindari dâk cess in Bengal and Eastern Bengal were abolished.

In 1907-08 the proprietary estates village service cess was extended to Madras.

The expenditure in 1910-11 on account of establishment and other charges was about R69,000 and was incurred in Bengal and Eastern Bengal and Assam.

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PROVINCIAL RATES

No. 1

STATEMENT shewing the REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE in each official year 1906-07 to 1910-11

		District Local Fund cesses†	Provincial cesses on lands for expenditure on roads, schools, canals, railways, etc.	Cess for village services and patwaris	Other cesses	Total revenue	Expenditure, establishments and other charges
India, General *	1906–07	24,995	..	..	36,727	61,722	..
	1907–08	22,025	..	..	40,048	62,073	..
	1908–09	..	31,652	..	21,042	52,694	..
	1909–10	..	16,128	..	11,673	27,801	..
	1910–11	..	950	..	407	1,357	..
Burma	1906–07	19,07,927	..	..	..	19,07,927	74,654
	1907–08	21,33,989	..	..	..	21,33,989	91,888
	1908–09	..	..	..	..	..	..
	1909–10	..	..	..	..	..	..
	1910–11	..	..	..	..	..	..
Eastern Bengal and Assam*	1906–07	22,99,403	15,61,194	..	50,829	39,11,426	98,050
	1907–08	23,53,135	16,37,321	..	61,770	40,52,226	1,14,413
	1908–09	..	16,05,632	..	60,664	16,66,296	24,332
	1909–10	..	16,97,095	..	52,972	16,60,067	31,796
	1910–11	..	16,69,102	..	59,338	17,28,440	27,143
Bengal	1906–07	34,95,897	34,91,470	..	1,26,776	71,14,143	2,63,056
	1907–08	36,40,658	36,18,453	..	1,59,985	74,19,096	2,34,393
	1908–09	..	36,60,066	..	1,50,820	38,10,886	41,429
	1909–10	..	38,05,619	..	1,71,306	39,76,925	42,379
	1910–11	..	39,94,326	..	1,59,623	41,53,949	42,220
United Provinces of Agra and Oudh	1906–07	57,46,391	..	..	11,37,980	68,84,371	..
	1907–08	57,35,237	..	..	10,63,800	67,99,037	..
	1908–09	..	22,21,809	..	2,06,031	24,27,840	..
	1909–10	..	22,29,622	..	1,67,563	23,85,185	..
	1910–11	..	22,30,629	..	1,74,522	24,06,151	..
Punjab	1906–07	26,08,834	15,651	61,146	17,632	27,93,263	..
	1907–08	25,04,269	3,373	21,312	16,103	25,45,057	..
	1908–09	..	3,565	7,986	25,580	37,131	..
	1909–10	..	1,83	12,584	18,709	33,156	..
	1910–11	..	1,082	1,834	21,851	24,767	..
North-West Frontier Province	1906–07	1,96,592	29	7,454	17,592	2,21,658	142
	1907–08	2,17,999	82	586	1,714	2,20,381	..
	1908–09	..	..	..	9,074	9,074	..
	1909–10	..	..	..	2,214	2,214	..
	1910–11	..	..	..	2,013	2,013	..
Central Provinces and Berar	1906–07	9,39,804	..	2,99,175	..	12,38,979	..
	1907–08	8,93,270	..	3,13,901	..	12,07,171	..
	1908–09	..	..	..	..	..	..
	1909–10	..	..	..	..	..	..
	1910–11	..	..	..	..	..	..
Bombay	1906–07	32,10,512	..	..	..	32,10,512	46,792
	1907–08	31,14,051	..	..	..	31,14,051	49,433
	1908–09	..	..	..	..	..	..
	1909–10	..	..	..	..	..	..
	1910–11	..	..	..	..	..	..
Madras	1906–07	68,16,819	..	1,06,036	31,796	69,54,651	..
	1907–08	70,80,953	..	3,21,964	34,162	74,37,079	..
	1908–09	..	..	..	..	..	..
	1909–10	..	..	..	..	..	..
	1910–11	..	..	..	..	..	..
TOTAL	1906–07	2,72,47,174	50,68,335	4,73,811	14,19,332	3,42,08,652	4,82,694
	1907–08	2,76,95,586	52,59,229	6,57,763	13,77,582	3,49,90,160	4,90,127
	1908–09	..	75,22,724	7,986	4,73,211	80,03,921	65,761
	1909–10	..	76,51,267	12,584	4,24,497	80,88,348	74,175
	1910–11	..	78,96,089	1,834	4,17,754	83,15,677	69,363

* Includes Ajmer-Merwara, Coorg, and the Central India Agency

† The amount credited to this head has been excluded from the general finance with effect from 1908-09. The total receipts under this head amounted to R2,37,33,578 in 1908-09, R2,45,86,292 in 1909-10, and R2,47,03,556 in 1910-11

CUSTOMS REVENUE

[TABLES 1 TO 5, PAGES 142 TO 151]

(Compiled from official returns and the customs circulars published by the Government of India)

The first two tables of the series state the amount of duty collected each year, and the others state the rate of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year. For the rates for earlier years, the *first* issue of the Statistics of British India may be referred to.

Import duties.—From 1859 to 1864 the general rate of import duty was 10 per cent, this heavy rate having been imposed as one of the means of redressing the financial position which had been seriously affected by the mutiny of 1857. The rate was found to be so high as to operate in restriction of consumption, and in 1864 it was reduced to 7½ per cent. That rate was allowed to remain until 1875 when it was reduced to 5 per cent. In 1882 the import duties were repealed, the only articles left on the tariff schedule being liquors, arms, opium (the latter giving a nominal revenue, as the duty is meant to be prohibitory), and salt. The last-named article appears at the foot of the first table, but the collections are not included in the total of the customs revenue, as the entire revenue from imported and Indian salt is credited in the public accounts to a separate head (Salt) and is dealt with in another section of this part.

Between 1882 and 1894 the following changes were made in the tariff: the duty on liquors was increased in 1887 and again in 1890, and the duty on salt was increased in 1888; a duty was imposed on petroleum in 1888, and on dry and wet salt-fish imported into Burma from any place beyond the limits of British India in 1893.

In March 1894 the tariff was re-established much as it had stood in 1875: imports generally were subjected to duty at the rate of 5 per cent, but the duty on most classes of iron and steel was fixed at 1 per cent, and a few articles remained exempt from duty, the most important being food-grains, machinery, railway material, coal, and cotton yarn and manufactured goods.

In December 1894 cotton yarn of a certain fineness and cotton manufactures containing such yarn were made dutiable at the general rate of import duty (5 per cent), but a further change was made in February 1896, when cotton yarn and cotton sewing thread were exempted from duty, and the rate of duty on all other cotton goods irrespective of fineness was reduced to 3½ per cent. The imposition of a duty on imported cotton goods was accompanied by the imposition of an equivalent excise duty on cotton goods woven in the Indian mills.

In 1896 the exemption of machinery was restricted to machinery required for certain specified industries, and from time to time additions were made to the list of industries. In 1899 the restriction was removed and all machinery was exempted without reference to the industry for which it was required. In the same year sugar imported from countries which grant bounties on export was charged with an additional duty equivalent to the bounties, and in June 1902 an amendment of the Tariff Act, VIII of 1902, authorised special duties being imposed on sugar produced in countries where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on the home product exceeds 6 fr. per 100 kilos for refined sugar and 5 fr. 50 centimes for other sugar, the duty being limited to half such excess. Such special duties were imposed from time to time by notifications on sugar produced in Austria-Hungary, Germany, France, Denmark, the Argentine Republic, and Russia. Section 8-B of the Act, in pursuance of which these special duties were imposed, expired on the 31st August 1903, but an amending Act, passed on the 28th August 1903, authorised the continuance, until the 31st March 1904, of the duties which had been imposed under that section. By a further Act passed on the 25th March 1904, the same section was revived and continued in force with effect from the 1st April 1904. The additional and special duties were, however, remitted by notification in respect of sugar produced after the 31st August 1903 in countries which were parties to the Brussels Sugar Convention of 1902. These countries are Belgium, Germany, France, the Netherlands, Austria-Hungary, and Italy. The duties have also been remitted in respect of sugar produced in Russia with effect from 1st September 1908. The countervailing duty on Chilian sugar was remitted in November 1909. Special duties are, however, still chargeable on sugar imported from Denmark and the Argentine Republic.

By Act I of 1906 the rates of import duty on ordinary spirits were raised from R6 to R7 per imperial gallon, on liqueurs from R6 to R10, and on perfumed spirits from R8 to R11.

By Act II of 1908 the rate of duty on ale, beer, porter, cider, and other fermented liquors was raised from one anna to two annas per imperial gallon.

By Act VIII of 1910 the duty on all sorts of liquors and on petroleum was raised, unmanufactured tobacco was made dutiable, specific rates were imposed on silver and on both manufactured and unmanufactured tobacco, and alkaloids of opium were made subject to the same duty as opium.

By Act VI of 1911 the rates on tobacco, both manufactured and unmanufactured, were reduced.

Export duties.—The general rate of export duty from 1859 to 1867 was 3 per cent. Many articles were subject to taxation in 1859, but the list was gradually reduced until, in 1867, it consisted of cotton manufactures, indigo, rice, wheat, and other grains, tanned and dressed hides and skins, lac, oils, seeds, spices, and shawls. The list was then further gradually reduced, until finally rice alone remained in 1882, this being the only dutiable export at present, besides rice-flour, which has been subject to duty since August 1893.

A customs duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has also been levied, from the 1st April 1903, on all tea produced in India and exported from any customs port to any other

CUSTOMS REVENUE—*continued*

beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess have been :

	R
1903-04	2,86,915
1904-05	3,04,317
1905-06	3,20,353
1906-07	3,17,554
1907-08	3,02,833
1908-09	3,17,053
1909-10	3,23,706
1910-11	3,40,178

Customs revenue.—The revenue from the import and export duties in the three quinquennial periods ending 1896-97, 1901-02, and 1906-07, and in the years 1907-08, 1908-09, 1909-10 and 1910-11 is stated below (in rupees). The great expansion of the export duties in the three years 1902-03 to 1904-05 was due to the large rice crops in Burma, of which an unusually large proportion was exported to foreign countries as a result of good harvests in India and consequent smaller demand for Burmese rice.

	Total		Annual average	
	Imports	Exports	Imports	Exports
Five years ending 1896-97	12,28,57,663	3,98,69,436	2,45,71,533	79,73,887
" " " 1901-02	19,56,96,130	4,36,16,691	3,91,39,226	87,23,338
" " " 1906-07	23,87,14,408	5,98,66,824	4,77,42,882	1,19,73,365
In the year 1907-08	....	....	6,03,39,110	1,02,33,679
" 1908-09	....	....	5,98,08,418	81,80,561
" 1909-10	....	....	5,89,59,782	1,04,63,693
" 1910-11	....	....	8,08,61,003	1,30,37,498

The amounts of import and export duties shown in these tables differ slightly from those in the Finance and Revenue Accounts, on account of final adjustment, difference of classification, and rounding of fractions of a rupee.

CUSTOMS REVENUE

No. 1

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, in each official year from 1907-08 to 1910-11

ARTICLES	Average 5 years, ending 1891-92	Average 5 years, ending 1896-97	Average 5 years, ending 1901-02	Average 5 years, ending 1906-07	1907-08	1908-09	1909-10	1910-11
Apparel, including haberdashery and millinery	..	7,39,998	6,92,996	9,45,119	11,16,164	10,49,334	10,19,731	13,23,330
Arms, ammunition, and military stores	2,64,208	3,37,954	3,30,930	3,95,892	5,55,085	5,21,749	4,82,063	5,00,007
Chemical products and preparations	..	2,52,844	2,93,360	3,58,332	4,69,420	4,41,225	4,50,887	4,75,776
Cotton manufactures—								
Twist and yarn	..	7,57,286	..	..	..	..	..	..
Piece goods—								
grey (unbleached)	..	43,17,238	47,83,410	56,88,045	66,97,608	52,20,078	60,02,440	59,90,571
white (bleached)	..	16,64,484	20,60,200	24,62,377	40,77,896	27,12,401	26,73,950	33,55,187
coloured, printed, or dyed	..	16,20,607	20,09,514	29,84,737	38,04,353	33,13,966	30,93,416	40,70,947
Other goods	..	1,78,319	2,24,495	4,38,518	6,09,082	5,65,921	6,15,736	7,60,691
Total of cotton manufactures	..	82,85,506	90,77,619	1,15,73,677	1,51,88,939	1,18,12,366	1,23,85,542	1,41,77,396
Drugs, medicines, and narcotics	3,049	2,10,510	4,06,775	5,74,556	8,09,045	7,09,365	9,50,601	34,40,063
Dyeing and tanning materials	..	3,54,075	3,91,427	4,60,763	5,70,253	5,43,032	5,76,938	7,43,986
Glass and glassware	..	3,46,844	3,67,357	(a)	(a)	(a)	(a)	(a)
Hardware and cutlery	..	7,51,948	8,30,302	12,44,235	17,93,308	16,40,351	15,59,109	18,37,504
Liquors—								
Ale, beer, and porter	1,63,613	1,80,141	2,02,150	2,79,976	3,84,069	5,25,772	5,43,507	7,98,028
Cider and other fermented liquors	1,777	1,716	1,247	570	848	1,756	2,002	1,834
Spirit, including liqueurs—								
From foreign ports	50,32,268	56,71,614	63,52,710	77,92,713	92,65,852	95,26,857	95,57,087	1,06,87,535
„ Indian ports	16,035	11,105	6,741	1,120	1	24	..	..
Wines	4,37,962	4,13,540	3,66,302	3,85,016	3,99,539	3,96,698	4,12,197	5,70,995
Total of liquors	56,51,655	62,78,116	69,29,150	84,59,395	1,00,50,309	1,04,51,107	1,05,14,793	1,20,58,392
Metals—								
Copper	..	3,98,242	2,30,145	4,42,953	5,34,713	6,21,187	6,04,221	9,07,916
Iron and steel	..	3,56,055	4,22,428	7,00,624	10,46,999	10 32,494	10,16,961	10,22,868
Silver	..	34,37,677	28,07,498	38,18,617	51,70,203	63,64,131	53,46,980	1,62,40,213
Tin	..	1,60,315	96,084	1,60,269	2,58,859	2,49,647	2,34,448	2,15,697
Other metals	..	5,81,022	5,01,812	7,47,012	9,30,034	11,61,451	11,68,594	13,19,544
Total of metals		48,33,311	40,57,967	58,69,475	79,40,808	94,28,910	83,71,204	1,97,06,238
Oil—								
Petroleum	12,66,585	31,93,012	49,12,522	43,61,962	44,63,468	53,25,734	46,87,884	60,63,542
Paints and colours	..	1,83,458	2,09,750	2,83,932	3,70,649	3,62,846	3,51,453	3,89,120
Paper	..	2,23,341	2,52,075	3,66,805	5,60,147	5,30,882	5,75,312	6,43,332
Provisions	..	4,97,986	5,25,730	6,50,578	8,58,109	9,57,766	9,45,206	9,94,518
Salted fish, wet or dry	..	1,04,058	1,48,791	1,29,643	1,36,220	1,37,184	1,23,721	90,646
Silk, raw and manufactured	..	12,65,431	10,81,093	12,51,615	15,53,361	16,88,623	16,57,722	18,09,969
Spices	..	3,50,803	4,46,755	5,15,930	8,00,313	7,97,783	6,75,229	7,70,968
Stationery	..	1,44,430	1,34,380	1,75,651	1,94,834	1,92,705	2,09,461	2,28,061
Sugar	..	15,19,737	39,37,259	38,69,754	44,76,082	51,56,846	56,77,251	62,89,234
Wood and timber	..	1,23,545	1,21,586	3,34,865	4,27,052	3,85,719	3,87,946	4,33,379
Woollen goods	..	7,84,141	8,53,674	11,12,237	13,89,239	14,69,588	10,32,671	14,94,791
Articles (not specified) imported by post	1,395	87,316	1,79,421	3,31,080	4,18,722	4,99 370	5,92,318	8,37,909
All other articles	..	24,40,924	29,58,409	44,77,386	61,97,583	57,05,932	57,32,740	65,52,848
GRAND TOTAL	71,86,883	2,45,71,533	3,91,39,251	4,77,42,882	6,03,39,110	5,98,08,418	5,89,59,782	8,08,61,009
Salt—								
Imported from—								
Foreign ports	2,28,02,951	2,51,77,328	2,47,83,236	2,13,95,370	1,30,47,482	1,36,49,886	1,41,46,336	1,28,83,142
Indian ports	3,09,936	3,83,414	13,65,963	7,75,796	25,262	18,281	20,742	15,916
Total	2,31,12,887	2,55,60,742	2,61,49,199	2,21,71,166	1,30,72,744	1,36,68,167	1,41,67,078	1,28,99,058

NOTE.—In the Financial Accounts the duty collected on Salt is entered under "Salt," not under "Customs." In this volume it is included in the table of the Indian salt revenue

The figures in tables Nos. 1 and 2 represent the total for each year of the revenue credited month by month in the Customs Houses. They differ slightly from those given in the Finance and Revenue Accounts which shew the result of final adjustments

(a) Included in "All other articles"

No. 2

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, in each official year from 1887-88 to 1910-11

	Rice in the husk	Rice not in the husk	Rice-flour	Total
1887-88	1,11,640	74,53,345	..	75,64,985
1888-89	1,02,181	60,24,545	..	61,26,726
1889-90	91,359	70,91,462	..	71,82,821
1890-91	1,88,686	90,71,709	..	92,10,395
1891-92	1,22,670	86,69,465	..	87,92,135
Average of five years	1,13,307	76,62,105	..	77,75,412
1892-93	1,52,136	72,59,809	..	74,11,945
1893-94	1,79,051	64,24,676	1,041	66,04,768
1894-95	1,67,030	88,66,559	1,292	90,34,881
1895-96	1,51,786	91,39,867	589	92,92,242
1896-97	1,36,415	73,88,338	847	75,25,600
Average of five years	1,57,283	78,15,850	942	79,73,887
1897-98	1,38,028	70,98,495	784	72,37,307
1898-99	1,34,422	99,31,212	874	1,00,66,508
1899-1900	1,21,828	86,12,875	783	87,35,486
1900-01	86,162	84,02,179	1,092	84,89,433
1901-02	90,406	89,96,737	814	90,87,957
Average of five years	1,14,169	86,08,300	869	87,23,338
1902-03	1,39,152	1,24,64,952	2,520	1,26,06,624
1903-04	1,79,622	1,18,50,335	1,406	1,20,31,363
1904-05	2,43,551	1,29,40,907	1,203	1,31,85,661
1905-06	2,58,966	1,12,50,535	1,756	1,15,11,257
1906-07	2,10,709	1,03,19,582	1,628	1,05,31,919
Average of five years	2,06,400	1,17,65,262	1,703	1,19,73,365
1907-08	1,68,882	1,00,63,693	1,104	1,02,33,679
1908-09	1,57,219	80,22,019	1,323	81,80,561
1909-10	2,73,760	1,01,87,992	1,941	1,04,63,693
1910-11	1,88,068	1,28,97,108	2,322	1,30,87,498

CUSTOMS REVENUE

No. 3

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1911

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	—	—	—	—	—	—	5 per cent	5 per cent	—
ANIMALS, living	Free	—	—	—	—	Free	Free	Free	—
APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see cotton), and boots and shoes (for which see leather); also excluding uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
ARMS, AMMUNITION, AND MILITARY STORES (*a*)—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	—
Firearms and parts thereof—									
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0	—
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	—
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	—
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—
5. Springs used for firearms, including gas and air guns and rifles, for each	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	—
6. Gun-stocks, sights, blocks, and rollers, (*c*) for each	5 0	5 0	5 0	5 0	5 0 (*d*)	5 0	5 0	5 0	—
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	—
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 0	2 8	2 8	—
Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.									
Exception II.—The following are also free, namely:									
(*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform;									
(*b*) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;									
(*c*) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;									
(*d*) Swords forming part of the equipment of native commissioned officers of His Majesty's Army;									
(*e*) Swords for presentation as army or volunteer prizes;									
(*f*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;									
(*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.									

(*a*) The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within three years imported into any Customs port of British India	Notification No. 1864, dated 12th April 1889
Bows and arrows	
Bullets, bird-shot, gun-wads, and wire cartridges (*b*)	
Bullet-moulds	
Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps for the instruction of their men	
Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption	
Swords imported for presentation as army or volunteer prizes	
A sword, a revolver, or a pair of pistols when accompanying an officer of His Majesty's Regular Forces or a commissioned officer of a volunteer corps or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment	Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891
Dynamite, tonite, and detonators (*c*)	Notification No. 2139, dated 30th April 1889
Swords imported as part of the equipment of Native commissioned officers of His Majesty's Army	Notification No. 302, dated 2nd December 1890
Swords and revolvers imported into British India, which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police Force under his charge	Notification No. 3521, dated 19th August 1891
Arms, ammunition, and military stores imported with the sanction of the Government of India for Imperial Service Troops of Native States	Notification No. 3028, dated 21st July 1892.

(*b*) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894.
(*c*) Dynamite, tonite, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives" under Chemical Products and Preparations.
(*d*) These rates were fixed by the Indian Arms Act, XI of 1878.
(*e*) The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3838, dated 26th June 1903:

Aim reflectors	Reflectors	Sliding bars for sights
Barrel cleaners or pulls-through	Recoil pads or heel pads	Turn screws
,, coolers	Sight covers	Ventometers or wind gauge
Brushes, jags, mops	Sights for guns or rifles	Verniers or sight elevators
Cleaning rods		

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1911—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
ARMS, AMMUNITION, AND MILITARY STORES—*continued*									
Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.									
Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.									
11 Gunpowder, all sorts 12 All other sorts of arms, ammunition, and military stores	10 per cent	—	—	—	—	10 per cent	10 per cent	10 per cent	—
ART, WORKS OF, except (*i*) statuary and pictures intended to be put up for the public benefit in a public place, which are free, and (*ii*) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not (*a*)	Free	—	—	—	—	—	5 per cent	5 per cent	—
BAMBOOS, common, grass, hay, rushes, straw, and leaves	—	—	—	—	—	Free	Free	Free	—
BEADS, of all materials except glass and brass	—	—	—	—	—	"	5 per cent	5 per cent	—
BELTING of cotton, leather, or other material, for driving machinery	—	—	—	—	—	Free (*b*)	Free	Free	—
BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	—	—	—	—	"	"	"	—
BRISTLES AND FIBRE for brushes and brooms	—	—	—	—	—	"	"	"	—
BRUSHES AND BROOMS, all sorts	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
BUILDING AND ENGINEERING MATERIALS, namely, asphalt bricks and tiles, cement of all kinds fireclay, earthenware piping, lime, and other kinds not otherwise described	Free	—	—	—	—	"	"	"	—
CABINET-WARE AND FURNITURE	"	—	—	—	—	"	"	"	—
CANDLES of all sorts	"	—	—	—	—	"	"	"	—
CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK	"	—	—	—	—	"	"	"	—
CARRIAGES AND CARTS, including motor cars (*c*), bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (*d*)	"	—	—	—	—	"	"	"	—
CHALLENGE CUPS OR TROPHIES, which have been won by any military unit (including volunteer corps) or by a particular member or member of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India; provided that the articles are certified by the officer commanding the unit or brigade or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners are free (*e*)	—	—	—	—	—	"	"	"	—
CHEMICAL PRODUCTS AND PREPARATIONS (*e*), including explosives, namely, blasting gelatine, dynamite (*f*), roburite, tonite, detonators (*g*), blasting fuse, and all other descriptions, including saltpetre, borax (*h*), grape sugar, and glucose (*i*)	"	—	—	—	—	"	"	"	—
CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see earthenware)	"	—	—	—	—	"	"	"	—
CLOCKS, WATCHES, and other time-keepers, and parts thereof	"	—	—	—	—	"	"	"	—
COAL, COKE, AND PATENT FUEL	"	—	—	—	—	—	Free	Free	—
COFFEE	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	"	—	—	—	—	"	"	"	—
CORAL, real	"	—	—	—	—	"	"	"	—
CORDAGE, ROPE, and TWINE made of any vegetable fibre	"	—	—	—	—	"	"	"	—
Coir, cables, tarred	"	—	—	—	—	"	"	"	—
" rope	"	—	—	—	—	"	"	"	—
CORK, AND ARTICLES MADE OF CORK	"	—	—	—	—	"	"	"	—
COTTON, AND ARTICLES MADE OF COTTON—									
" raw	"	—	—	—	—	—	Free	Free	—
" twist and yarn (*f*)	"	—	—	—	—	—	5 per cent	"	—
" sewing and darning (*k*) thread	"	—	—	—	—	—	"	"	—
" piece goods, grey, white, and coloured, hosiery, crochet cotton thread (*k*) and all other manufactured cotton goods not otherwise described	..	—	—	—	—	—	..	3½ per cent	—

(*a*) Freed by Notification No. 3911, dated 3rd July 1903
(*b*) Belting of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November 1894
(*c*) Notification No. 6464, dated 24th December 1900
(*d*) Notification No. 7885, dated 23rd December 1903
(*e*) Nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, and kainit salts, freed by Notification No. 3733, dated 15th July 1898. Basic slag free by Notification No. 3918, dated 22nd August 1899
Duty on green copperas reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(*f*) Dynamite and tonite were classed under "Chemical products and preparations" (No. 97, dated 25th March 1880, and No. 39, dated 25th January 1881), until, by Notification No. 2139, dated 30th April 1889, they were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(*g*) By Notification No. 2139, dated 30th April 1889, detonators were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(*h*) Notification No 5896, dated 29th December 1899
(*i*) Notification No. 8129, dated 23rd December 1904
(*j*) Duty on dyed or coloured cotton twist and yarn of No. 20 and lower counts reduced to one-half per cent by Notification No, 2500, dated 25th May 1895
(*k*) Notification No. 10889-37, dated 20th December 1907
(*l*) Freed by notification No. 6174, dated 3rd September 1910

CUSTOMS REVENUE

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1911—continued

NAMES OF ARTICLES	ACT XI OF 19TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 16TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT VI OF 7TH MARCH 1911
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (a) and quinine and other alkaloids of chinchona, which are free; also excluding tobacco (i) and opium for which see below	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
TOBACCO—									R a.	R a.
Unmanufactured	—	—	—	—	—	„	Free	Free	1 8 per pound	1 0 per pound
Cigars	—	—	—	—	—	—	—	—	2 8 „ „	10 1 „ „
Cigarettes weighing less than 3 lbs. per thousand	—	—	—	—	—	—	—	—	5 0 per thousand	3 2 per thousand
Cigarettes weighing 3 lbs. or more per thousand	—	—	—	—	—	—	—	—	2 0 per pound	1 4 per pound
Manufactured, other sorts	—	—	—	—	—	—	—	—	1 10 „ „	1 2 „ „
DYEING AND TANNING MATERIALS	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free	—	—
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	„	„	—	—
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	„	„	—	—
FIREWORKS, all sorts, including fulminating powder	—	—	—	—	—	„	„	„	—	—
FLAX, AND ARTICLES MADE OF FLAX, including linen-thread	Free	—	—	—	—	„	„	„	—	—
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	„	„	„	—	—
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	„	„	—	—
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	„	„	—	—
GRAIN AND PULSE, including broken grain and pulse, but not including flour	„	—	—	—	—	—	Free	Free	—	—
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (b)	„	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
HARDWARE AND CUTLERY, including ironmongery and platedware, and also including machines, tools, and implements to be worked by manual or animal labour, but excluding water lifts, sugar-mills, oil-presses, and parts thereof, which are free (c) (d) (e) (f)	„	—	—	—	—	„	„	„	—	—
HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine)	„	—	—	—	—	„	„	„	—	—
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	„	—	—	—	—	„	„	„	—	—
HORN	„	—	—	—	—	—	Free	Free	—	—
„ articles made of, not otherwise described	„	—	—	—	—	—	5 per cent	5 per cent	—	—
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—										
Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (g), (h)	„	—	—	—	—	5 per cent	„	„	—	—

(a) Freed by Notification No. 1959 S. R., dated 1st May 1899

(b) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1896

(c) The mill stores enumerated below were freed by Notification No. 786, dated 14th February 1896:

Bobbins (warping), Forks for looms, Heald cords, „ knitting needles, Healds, Laces, Lags for dobbies, Needles for dobbies, Pickers (buffalo and others), Picking bands, „ levers, „ sticks (over and under), Reed pliers, Reeds, Shuttles (for power looms), Springs for looms, Strappings, Weft forks

(d) The following agricultural implements freed by Notification No. 7119, dated 24th November 1903:

Chaff cutters, Clod rushers, Cultivators, Elevators, Hay tedders, Harrows, Horse and bullock gears, Mowing and reaping machines, Ploughs, Rakes, Root cutters, Scarifiers, Seed crushers, „ drills, Threshers, Winnowers

(e) Boxbacks and dwells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner exclusively for use in his mill freed (letter No. 2332 dated 2nd May 1903)

(f) The following dairy appliances, namely—Cream separators, milk sterilizing or pasteurising plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers exempted by Notification No. 5702, dated 7th September 1904

(g) Instruments, apparatus, and appliances, when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling freed by Notification No. 5898, dated 29th December 1899

(h) All band instruments (other than stringed instruments) imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion for the *bona fide* exclusive use of the regimental band or the band attached to the Military Police Battalion, as the case may be, and the following accessories thereto freed by Notification Nos. 3983-24 and 9624-24, dated, respectively, the 23rd April 1908 and the 20th October 1908

Bags for bagpipes, Cardholders, Carriages (brown or black), Cases for reeds and mouthpieces, Cases (leather or wooden), Chanters, pipe, and practice, Cleaners for brass and reed instruments, Cord for bagpipes, Crooks, Drones for bagpipes, Drum heads, Drum sticks, „ flesh hoops, Finger tops, Green broadcloth for drums, „ silk ribbon, „ „, Key rods for reed instruments, Ligatures, „ „, Mouthpieces and caps thereof, Mutes for brass instruments, Pipe tassels for bagpipes, Reeds, Ribbons for bagpipes, Ropes for drums, Shanks and slides for brass instruments, Silver buckles for drums, Silver buttons for drums, Springs, Snares, Taps for brass instruments, Valve corks, Valve tops and needles

(i) Tobacco was transferred to Schedule III by Act VIII of 1910

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1911—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT I OF 26TH JANUARY 1900	ACT II OF 3RD JANUARY 1908	ACT VIII OF 8TH MARCH 1910
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver, but excluding precious stones and pearls, unset, which are free	"	—	—	—	—	"	"	"	—	—	—
JUTE, raw	"	—	—	—	—	Free	Free	Free	—	—	—
" articles made of, except second hand or used gunny bags (a) which are free	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
LAC, all sorts, and articles made of lac	"	—	—	—	—	"	"	"	—	—	—
LEATHER, and articles made of leather, including boots and shoes, harness and saddlery (b), but excluding belting for driving machinery	—	—	—	—	—	"	"	"	—	—	—
LIQUORS (c)—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
Ale, beer, and porter, cider, and other fermented liquors — Per Impl. Gal. or 6 qt. bottles	0 1	0 1	0 1	0 1	0 1	0 1	0 1	0 1	—	0 2	0 3
Liqueurs	4 0	5 0	5 0	6 0	6 0	6 0	6 0	6 0	10 0	—	—
Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirit — Imperial gallon or 6 quart bottles	—	—	—	—	—	—	—	—	—	—	13 6
Spirit (d) intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	6 per cent	—	5 per cent
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	"	"	"	"	"	"	"	"	"	—	—
Spirit when so used in a proportion of twenty per cent and upwards — Per Impl. Gal. or 6 qt. bottles	R a. 4 0	R a. 5 0(e)	R a. 5 0(e)	R a. 6 0(e)	R a. 6 0(e)	R a. 6 0(e)	R a. 6 0(e)	R a. 6 0(e)	R a. 7 0(e)	—	—
Spirit used in drugs, medicines or chemicals — Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	—	R a. 7 12 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Spirit, perfumed, in wood or in bottles — Impl. Gal. or 6 qt. bottles	4 0	7 8	7 8	8 0	8 0	8 0	8 0	8 0	11 0	—	—
Spirit, other sorts	4 0	5 0(e)	5 0(e)	6 0(e)	6 0(e)	6 0(e)	6 0(e)	6 0(e)	7 0(e)	—	—
Spirit, other sorts — Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	—	R a. 9 6 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Wines— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit — Per Impl. Gal. or 6 qt. bottles	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—	R a. 3 12
All other sorts of wines not containing more than 42 per cent of proof spirit — " "	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—	1 8
NOTE.—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as "Spirit, other sorts"											

(a) Freed by Notification No. 3443, dated 24th July 1895
(b) Saddlery of a military pattern imported by an officer of His Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January 1898
(c) Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7)
(d) The limitation as to the use of such spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5828, dated 13th December 1896
(e) See also Act III of 1896
On London proof, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof

CUSTOMS REVENUE

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1911—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI of 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts									
MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use, require to be fixed with reference to other moving parts including belting of all materials for driving machinery which are intended for it. Here the industries for which the machinery was required were enumerated, but the restriction of exemption to certain industries was removed in 1899, and the list of industries is therefore omitted.	Free	—	—	—	—	Free	Free	Free	—
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	5 per cent	5 per cent (*a*)	—
MALT (*b*)	—	—	—	—	—	—	5 per cent	5 per cent	—
MANURES of all kinds, including animal bones	—	—	—	—	—	—	Free	Free	—
MARINE AND NAVAL STORES, not otherwise described	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
MATCHES	Free	—	—	—	—	,,	,,	,,	—
MATS AND MATTING, except coir-matting	,,	—	—	—	—	,,	,,	,,	—
METALS, unwrought and wrought, and articles made of metals—									
Copper current coin of the Government of India	—	—	—	—	—	Free	Free (*b*)	Free	—
Gold bullion and coin	—	—	—	—	—	Free	Free	Free	—
Gold leaf	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
Iron, anchors and cables	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—
„ angle, T, and channel	,,	—	—	—	—	,,	,,	,,	—
„ bar, plate, and sheet	,,	—	—	—	—	,,	,,	,,	—
„ beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes	,,	—	—	—	—	,,	,,	,,	—
„ flat, square, and bolt	,,	—	—	—	—	,,	,,	,,	—
„ hoop	,,	—	—	—	—	,,	,,	,,	—
„ nails and nail-rod	,,	—	—	—	—	,,	,,	,,	—
„ nuts and bolts, rivets and washers	,,	—	—	—	—	,,	,,	,,	—
„ old	,,	—	—	—	—	,,	,,	,,	—
„ pig	,,	—	—	—	—	,,	,,	,,	—
„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	,,	—	—	—	—	,,	,,	,,	—
„ rails, chairs, sleepers (*c*) and bearing (*h*), fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	,,	,,	,,	—
„ rice-bowls	Free	—	—	—	—	,,	,,	,,	—
„ rod, round	,,	—	—	—	—	,,	,,	,,	—
„ sheets and ridging	—	—	—	—	—	,,	,,	,,	—
„ wire, including fencing-wire and wire-rope, but excluding wire-netting	—	—	—	—	—	,,	,,	,,	—
„ all other sorts, including wire-netting	—	—	—	—	—	,,	5 per cent	5 per cent (*e*)	—
Lead sheets for tea-chests	—	—	—	—	—	Free	Free	Free	—
Shot, bird (*d*)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
Silver bullion and coin	—	—	—	—	—	,,	,,	,,	4 annas per ounce
„ current coin of the Government of India	—	—	—	—	—	Free	Free	Free	—
Steel, angle, channel, and spring	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—
„ bar and blooms	—	—	—	—	—	,,	,,	,,	
„ basic, all sorts	—	—	—	—	—	,,	,,	,,	—
„ beams, joists, pillars, girders, bridge-work, and other descriptions of steel imported exclusively for building purposes	Free	—	—	—	—	,,	,,	,,	—
„ blistered and cast	—	—	—	—	—	,,	,,	,,	—
„ hoops, including galvanised (*f*)	Free	—	—	—	—	,,	,,	,,	—
„ nails, nuts, bolts, and nail-rods	—	—	—	—	—	,,	,,	,,	—
„ old									
„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like (*g*)	—	—	—	—	—	,,	,,	,,	—
„ plates and sheets									

(*a*) Freed by Notification No. 3192, dated 12th July 1899
(*b*) By Notification No. 3276, dated 10th July 1895
(*c*) Notification No. 1844, dated 23rd April 1897
(*d*) Bird-shot was free until the 10th March 1894
(*e*) Rate of duty on iron tie-bars reduced to 1 per cent by Notification No. 2919, dated 27th June 1899
(*f*) Notification No. 1947, dated 28th April 1899
(*g*) Notification No. 2351, dated 22nd May 1899
(*h*) Notification No. 9388, dated 17th December 1909
(*i*) Notification No. 8129 S.R., dated 23rd December 1904

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1911—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
METALS, unwrought and wrought, and articles made of metals—*concluded*									
Steel, rails, sleepers (*a*), chairs, fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—
„ rivets and washers	Free	—	—	—	—	„	„	„	—
„ T-bars	—	—	—	—	—	„	„	„	—
„ wire, excluding wire-netting	—	—	—	—	—	„	„	„	—
„ wire-rope	—	—	—	—	—	„	„	„	—
„ all other sorts, including wire-netting	—	—	—	—	—	„	5 per cent	5 per cent (*b*)	—
All other sorts of metals	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	„	„	—
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	„	„	—
OIL—									
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, Kerosene, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum									
per Imperial gallon	—	—	R a. p. 0 0 6	R a. p. 0 0 6	R a. p. 0 0 6	R a. 0 1	R a. 0 1	R a. 0 1	R a. p. 0 1 6
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent	—
Petroleum which has its flashing point at or above 150 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use as fuel(*c*) or for use exclusively for some sanitary or hygienic purpose (*e*)	—	—	—	—	—	—	—	—	—
All other sorts of oil, animal or vegetable (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	—	—
OILCAKE, also bran, fodder, and cattle-food of all kinds	—	—	—	—	—	—	Free	Free	—
OIL-CLOTH AND FLOOR-CLOTH, including linocrusta, linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
OPIUM (*d*) not covered by a Government pass (per ser of 80 tolas)	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	—
OPIUM (*d*) and its alkaloids (per set of 80 tolas)	—	—	—	—	—	—	—	—	R a. p. 24 0 0
PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood and metals	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
PAPER; PASTEBOARD MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms, and accounts and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*f*) which are free	Free	—	—	—	—	„	„	„	—
Articles made of paper and papier-mâché	„	—	—	—	—	—	„	„	—
PERFUMERY, except perfumed spirit, for which see under Liquors	„	—	—	—	—	5 per cent	„	„	—
PIECE GOODS not otherwise described, except cotton piece goods	„	—	—	—	—	„	*See* "Textile fabrics not otherwise described"	*See* "Textile fabrics not otherwise described"	—
PIPES and other implements used in the consumption of tobacco and other narcotics	„	—	—	—	—	„	5 per cent	5 per cent	—
PITCH, TAR, AND DAMMER	„	—	—	—	—	„	„	„	—
PLANTS AND BULBS, living, also dried for herbaria	—	—	—	—	—	—	Free	Free	—
PRECIOUS STONES AND PEARLS, unset [including the stones generally known as Cambay stones (*g*), such as agates, cornelians, and onyx]	—	—	—	—	—	Free	„	„	—
PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones; stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper (*h*)	Free	—	—	—	—	—	„	„	—
PROVISIONS, OILMAN'S STORES, AND GROCERIES (*h*) (*i*) (*j*)	„	—	—	—	—	5 per cent	5 per cent	5 per cent	—
PULP of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free	—

(*a*) Notification No. 1844, dated 23rd April 1897
(*b*) Steel tie-bars dutiable at 1 per cent under Notification No. 2919, dated 27th June 1899
(*c*) Notification No. 5754, dated 27th October 1902
(*d*) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(*e*) Notification No. 1959-101, dated the 1st March 1907
(*f*) Freed by No. 4528, dated 15th July 1904
(*g*) Financial Department letter No. 1327, dated 24th March 1897
(*h*) Signally and sozille freed by Notification No. 5584, dated 19th December 1898
(*i*) Fish-maws and shark-fins freed by Notification No. 4611, dated 29th October 1896
(*j*) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(*k*) Notification No. 5567-52, dated 18th July 1906

CUSTOMS REVENUE

No. 3—*concluded*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1911—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
RAGS	—	—	—	—	—	—	Free	Free	—
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (*a*), and standards, wire and other materials for fencing	—	—	—	—	—	Free	,,	,,	—
SALT (*b*)—									
Imported into Burma per maund of 82⅔ lb avoir	R a. 0 3	R a. 0 3	R a. 1 0(*c*)	R a. 1 0	R a. 1 0	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt(*d*)	Same rate as on excised salt
Imported to Bengal (*e*), Madras, Bombay, and Sind, per maund of 82⅔ lb avoir	2 0	2 0	2 3(*c*)	2 8	2 8				
SALTED FISH, wet or dry, per maund of 82⅔ lb avoir	—	—	—	—	0 6(*f*)	R a. 0 6	R a. 0 6	R a. 0 6	—
SEEDS, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (*g*)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
SHELLS AND COWRIES (*g*), including articles made of shell, not otherwise described	,,	—	—	—	—	,,	,,	,,	—
SHIPS AND OTHER VESSELS for inland and harbour navigation including steamers, launches, boats, and barges, imported entire or in sections	,,	—	—	—	—	—	Free	Free	—
SILK (including cocoons) AND ARTICLES MADE OF SILK	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
SIZING for cotton, paper, or any other material	—	—	—	—	—	—	,,	,,	—
SOAP	Free	—	—	—	—	5 per cent	,,	,,	—
SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	—	—	—	—	—	—	Free	Free	—
SPICES	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
STATIONERY, excluding paper, which see	,,	—	—	—	—	,,	,,	,,	—
STATUARY AND PICTURES intended to be put up in a public place	,,	—	—	—	—	—	Free	Free	—
STONE AND MARBLE, and articles made of stone and marble	,,	—	—	—	—	5 per cent	5 per cent	5 per cent	—
STRAW PLAITING, and articles made of straw, not otherwise described	—	—	—	—	—	—	,,	,,	—
SUGAR including saccharine produce of all kinds and confectionery (*h*)	Free	—	—	—	—	5 per cent	,,	,,	—
TALLOW AND GREASE, including stearine	,,	—	—	—	—	,,	,,	,,	—
TEA	,,	—	—	—	—	,,	,,	,,	—
TEA-CHESTS, of metal or wood, whether imported entire or in sections	—	—	—	—	—	Free	Free	Free	—
TEA-WITHERING RACKS	—	—	—	—	—	—	—	Free (*i*)	—
TEXTILE FABRICS not otherwise described	—	—	—	—	—	—	5 per cent	5 per cent	—
TOILET REQUISITES not otherwise described	Free	—	—	—	—	5 per cent	,,	,,	—
TOYS, including toy-books and requisites for all games	,,	—	—	—	—	,,	,,	,,	—
UMBRELLAS, parasols, and sunshades, of all kinds	,,	—	—	—	—	,,	,,	,,	—
WALKING STICKS and sticks for umbrellas, parasols, and sunshades of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	—	—	—	—	—	—	,,	,,	—
WAX, and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	,,	,,	—
WOOD AND TIMBER (except firewood which is free) and articles made of wood not otherwise described	—	—	—	—	—	,,	,,	,,	—
WOOL, RAW	Free	—	—	—	—	Free	Free	Free	—
,, articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
ALL OTHER ARTICLES, not included in any of the items enumerated	—	—	—	—	—	—	,,	,,	—

(*a*) Notification No. 1632, dated 10th April 1896
(*b*) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(*c*) By Notification No. 343, dated 19th January 1888
(*d*) By Notification No. 1542, dated 18th March 1903, the duty was fixed at one rupee for each maund of 82⅔ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to R1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. This was further reduced to R1 with effect from the 20th March 1907 by Notification No. 1748 of the same date
(*e*) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4703, dated 18th September 1894)
(*f*) On imports into Burma only
(*g*) Mother-of-pearl shells freed by Notification No. 4611, dated 29th October 1896
(*h*) For countervailing and additional special duties on sugar, see table No. 4, Parts I and II
(*i*) By Notification No. 2896, dated 3rd July 1896
(*j*) By Notification No. 9088-118, dated 30th September 1908

No. 4

I.—RATES of COUNTERVAILING DUTIES levied on imported BOUNTY-FED SUGAR under ACTS XIV of 1899, VIII of 1902, XII of 1903, and XI of 1904

Countervailing duties on sugar produced in, and exported from, the countries named below, which grant bounties on export, are charged under Section 8-A of the Indian Tariff Act, VIII of 1894 (added by Act XIV of 1899, and amended by Act XII of 1903) at the rates (being equivalent to the bounties) noted against each, in addition to the general import duty of 5 per cent

Countries	Kinds of sugar	Bounties bestowed	Duties to be levied in addition to the general import duty of 5 per cent
			Per cwt. R a. p.
Denmark	Refined sugar	1·12 crowns per 100 kilograms	0 8 0(a)
Argentine Republic	All kinds	Rs. 10-15-8 per cwt.	10 15 8(b)

(a) Notification No. 1327, dated 20th March 1899
(b) „ „ 4787-18-2, dated 6th September 1905

II.—RATES of ADDITIONAL SPECIAL DUTIES LEVIED on imported BOUNTY-FED SUGAR under Acts VIII of 1902, XII of 1903, and XI of 1904

Special additional duties are charged under Section 8-B of the Indian Tariff Act, VIII of 1894 (added by Act VIII of 1902, and continued in force by Acts XII of 1903 and XI of 1904), on sugar produced in, or exported from, the countries named below, where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on home product exceeds 6 francs per 100 kilograms for refined sugar and 5 francs 50 centimes for other sugar, the duty being limited to half such excess

Countries	Kinds of sugar	Amount of excess	Duties to be levied in addition to the general import duty of 5 per cent	
		Per cwt. R a. p.	Per cwt. R a. p.	
Denmark	Candy and sugar in whole or broken loaves, plates, cakes, etc., whatever the colour may be, and white pulverised sugar which is lighter than the Amsterdam standard sample No. 18	1 1 8	0 8 10	
Argentine Republic	Refined sugar or sugar polarising 96° and more	2 0 4	0 0 2	(a)
	Unrefined sugar or sugar polarising less than 96°	0 1 6	4 8 9	(b)
	Sugar candy	6 5 6	3 2 9	

(a) Notifications No. 975, dated 20th February 1903, and No. 2026, dated 25th March 1904, as amended by No. 2081, dated 29th March 1904
(b) Notification No. 4794-18-3, dated 6th September 1905

No. 5

RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1910

ARTICLES	Act XI of 10th March 1882	Act IX of 10th August 1893	Act VIII of 10th March 1894	Act XVI of 27th December 1894	Act III of 3rd February 1896	Act XIV of 20th March 1899	Act IX of 20th March 1903
Grain—							
Rice in the husk (paddy), per maund of 82⅔lb avoirdupois	R a. 0 3	R a. 0 3	R a. 0 3	R a. 0 3	R a. 0 3	R a. 0 3	—
Rice not in the husk, per maund of 82⅔lb avoirdupois							
Rice-flour, per maund of 82⅔lb avoirdupois	—	0 3	0 3	0 3	0 3	0 3	—
Tea (a)	—	—	—	—	—	—	¼ pie per lb.

(a) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the rate of one-quarter of a pie per pound may be reduced

INCOME TAX

[TABLES 1 TO 11, PAGES 153 TO 162]

(Figures supplied by the Local Governments and Administrations)

The Income Tax Act, II of 1886, came into operation on the 1st April 1886. It took the place of various local Acts under which annual licenses were required for the exercise of trades, dealings, or industries. The net revenue obtained from the taxation imposed under those Acts, which were in force in the provinces of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, and the Punjab, was, in the last year of their existence, R47,28,000; in the first year of the operation of the Income Tax Act the net revenue realised was R1,27,75,100. The proceeds of the tax increased steadily from year to year at an average rate of 3 per cent annually up to the end of 1902-03. With effect from the 1st April 1903 the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903. The tax is now levied at the rate of four pies in the rupee on incomes of R1,000 but less than R2,000, and five pies in the rupee on incomes of R2,000 and over (2·08 and 2·6 per cent respectively). The proceeds of the tax on incomes of R500 but less than R1,000 were, in 1902-03, nearly 38 lakhs of rupees or 18 per cent of the total. The net decrease in the proceeds of the tax in the year 1903-04 was 14 per cent. The revenue obtained from incomes of each of the descriptions specified in the Schedule of the Act, and the proportion of each, were in 1908-09, 1909-10 and 1910-11:

	1908-09		1909-10		1910-11	
	R		R		R	
I.—Salaries and Pensions	65,63,672	= 28·51 per cent	68,59,017	= 29·57 per cent	64,09,739	= 27·92 per cent
II.—Profits of Companies	29,87,479	= 12·97 „	27,92,116	= 12·04 „	25,09,943	= 10·93 „
III.—Interest on Securities	11,62,291	= 5·05 „	11,63,144	= 5·01 „	11,85,451	= 5·16 „
IV.—Other sources of Income	1,23,10,225	= 53·47 „	1,23,81,206	= 53·38 „	1,28,54,031	= 55·99 „
TOTAL	2,30,23,667	= 100	2,31,95,483	= 100	2,29,59,164	= 100

The variations in these proportions since the Act came into force have been small.

The total collections comprise the actual tax collected in the year and the arrears of previous years. Refunds are not deducted from the figures shewn as "collections" in these tables. They amounted to R91,666 in 1908-09, R1,36,314 in 1909-10, and R96,000 in 1910-11 being two-fifth per cent on the total collections. The figures for each province are as follows:—

	1908-09	1909-10	1910-11
	R	R	R
Burma	7,136	9,904	12,668
Eastern Bengal and Assam	1,247	1,210	2,477
Bengal	8,277	4,316	8,514
United Provinces	6,376	6,739	5,498
Punjab	10,916	18,408	9,302
North-West Frontier Province	737	1,523	441
Bombay	20,896	28,110	29,514
Central Provinces and Berar	6,724	6,173	4,184
Madras	28,713	59,929	23,382
Ajmer-Merwara	644	2	20

The total number of persons assessed to the tax has always been a very small fraction of the total population. In the first year it amounted to 354,594. In 1902-03 it was 507,941. The result of the Indian Income Tax (Amendment) Act of 1903 was to reduce the total number of assessees to 237,673 or 47 per cent of the number assessed in 1902-03. But since then the number has risen slowly but steadily, and in 1910-11 it amounted to 288,559.

The number of persons assessed to income-tax, exclusive of Government servants assessed on their salaries, in the principal provinces in 1910-11 and the incidence of the tax per head of population were as follows:—

	Number	Incidence per head of population	
		a.	*p.*
Bombay	48,997	4	6·3
Burma	18,864	2	4·6
Bengal	48,837	1	6·1
Madras	46,585	1	·7
Punjab	24,039	1	·1
United Provinces of Agra and Oudh	31,153	0	7·9
North-West Frontier Province	1,777	0	7·7
Central Provinces and Berar	8,859	0	6·5
Eastern Bengal and Assam	18,765	0	5·9

The collections of the tax in 1910-11 classified according to the amount of annual income were in classes I to IV (annual incomes of R1,000 to R2,000) over R48 lakhs, and in classes V to XIII (annual incomes of R2,000 and upwards) over R180 lakhs. The first four classes, that is, those paying the rate of four pies in the rupee, contain 180,892 assessees or 65 per cent of the total and return only 21 per cent of the total collections. The other nine classes contain 95,647 tax-payers who pay about 79 per cent of the total collections. The total income on which the tax was assessed, calculated from the amount of tax paid, was in round figures over 9,243 lakhs of rupees, equivalent to about £61,600,000. The annual income of the tax-payers in the first four classes is 2,316 lakhs of rupees making an average of R1,280 for each assessee. The total income of the tax-payers in the nine higher classes was 6,927 lakhs of rupees which gives an average of R7,242 for each assessee.

INCOME TAX

No. 1

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA, in each year from 1886-87 to 1910-11

	Salaries and Pensions (Part I)		Profits of Companies (Part II)		Interest on Securities (Part III)	Other sources of Income (Part IV)		Total	
	Number	₹	Number	₹	₹	Number	₹	Number	₹
1886-87	62,479	41,26,340	728	7,46,200	7,32,440	287,455	80,86,320	(a)350,662	1,36,91,800
1887-88	93,758	41,22,450	744	7,27,430	8,41,140	299,180	82,82,620	393,687	1,39,73,640
1888-89	103,925	45,69,530	677	9,12,120	9,24,910	305,719	85,26,930	410,321	1,49,33,490
1889-90	104,755	46,16,460	688	9,87,490	9,27,410	311,256	90,07,020	416,699	1,55,38,380
1890-91	106,057	46,65,960	740	9,52,980	9,89,780	318,708	91,70,670	425,614	1,57,79,390
1891-92	110,250	47,63,860	795	9,40,880	9,33,230	324,494	94,52,360	435,539	1,60,90,330
1892-93	114,596	48,26,250	755	10,51,520	9,43,070	329,939	97,35,290	445,290	1,65,56,130
1893-94	117,657	51,32,600	739	10,27,920	9,21,280	337,610	1,00,29,270	456,027	1,71,11,070
1894-95	120,513	53,52,980	701	10,43,200	10,62,540	344,858	1,04,01,440	466,072	1,78,60,160
1895-96	123,999	54,98,830	731	11,44,670	9,11,080	352,015	1,06,13,040	476,917	1,81,67,620
1896-97	125,707	54,69,970	774	13,18,570	9,22,530	350,631	1,08,47,090	477,268	1,85,58,160
1897-98	130,154	55,68,100	762	12,08,730	9,46,200	349,840	1,10,26,020	480,884	1,87,49,050
1898-99	132,575	56,27,102	816	12,96,848	9,57,615	357,313	1,11,65,658	490,334	1,90,47,223
1899-1900	139,871	56,90,369	908	13,29,588	9,90,110	360,741	1,13,18,827	501,022	1,93,28,894
1900-01	135,366	57,88,131	2,401	13,41,848	9,86,560	358,603	1,15,48,382	498,686	1,96,64,911
1901-02	139,239	59,27,480	4,404	14,68,870	9,39,433	369,906	1,21,09,733	513,549	2,04,45,516
1902-03	144,045	60,59,643	4,657	15,52,931	9,56,987	382,098	1,24,44,082	530,800	2,10,04,643
1903-04(b)	74,211	53,27,178	5,213	15,24,516	9,68,973	160,569	1,01,90,561	239,993	1,80,11,228
1904-05	71,628	54,55,350	5,784	17,19,176	9,89,136	165,760	1,07,40,052	243,172	1,89,04,244
1905-06	75,831	56,93,396	6,743	19,34,073	10,18,747	166,870	1,10,07,282	249,444	1,96,53,498
1906-07	78,464	59,76,597	7,368	26,98,565	10,51,655	169,930	1,14,44,822	255,762	2,11,71,639
1907-08	84,360	63,18,130	7,216	28,24,574	10,99,250	170,493	1,22,02,060	262,068	2,24,44,014
1908-09	87,717	65,63,672	7,104	29,87,479	11,62,291	172,798	1,23,10,225	267,619	2,30,23,667
1909-10	90,289	68,58,017	7,539	27,92,116	11,63,144	177,795	1,23,81,206	275,623	2,31,95,483
1910-11	84,962	64,09,739	7,952	25,09,943	11,85,451	184,908	1,28,54,031	277,822	2,29,59,164

(a) Incomplete

(b) With effect from the 1st April 1903 the taxable minimum of income was raised from ₹500 to ₹1,000 by the Indian Income Tax (Amendment) Act, XI of 1903

No. 2

COST of COLLECTION (in rupees) in each PROVINCE, in each year from 1886-87 to 1910-11

	Burma	Eastern Bengal and Assam	Bengal	United Provinces of Agra and Oudh	Ajmer-Merwara	Punjab	North-West Frontier Province	Bombay	Central Provinces and Berar	Madras	Bangalore	Coorg	Total
1886-87	(a)	5,250	2,84,220	54,760	...	37,850	--	89,836	360	59,230	770	620	5,32,830
1887-88	(a)	2,300	1,57,490	16,940	1,250	15,700	--	55,500	310	33,490	640	160	2,83,720
1888-89	10,180	950	1,56,470	16,150	1,170	17,660	--	49,480	190	15,540	430	--	2,68,160
1889-90	15,690	1,050	1,66,780	18,880	1,140	12,200	--	50,470	190	15,990	350	--	2,82,740
1890-91	12,240	940	1,83,710	17,140	1,120	11,280	--	50,720	100	16,260	--	--	2,93,510
1891-92	16,100	1,040	1,86,960	16,500	1,560	10,770	--	51,110	--	15,550	580	--	3,00,170
1892-93	17,740	1,070	1,80,170	16,670	1,700	11,020	--	51,730	--	17,230	200	--	2,97,530
1893-94	21,260	1,120	1,76,270	19,440	3,660	11,030	--	53,090	--	20,070	250	--	3,06,190
1894-95	21,240	1,300	1,75,700	10,070	1,020	11,440	--	53,530	--	22,460	--	--	2,96,760
1895-96	20,080	2,490	1,81,770	450	980	12,060	--	53,190	--	23,140	--	--	2,94,160
1896-97	23,790	1,930	1,79,600	2,780	1,020	11,760	--	53,450	--	24,640	560	--	2,99,470
1897-98	34,010	1,910	1,88,450	560	1,060	11,630	--	54,190	--	26,980	830	--	3,19,530
1898-99	34,510	1,950	1,90,630	1,630	960	11,620	--	52,810	--	28,030	610	--	3,22,750
1899-1900	35,430	2,000	1,90,940	630	1,020	11,530	--	57,880	--	29,390	590	--	3,29,410
1900-01	35,290	1,238	1,88,684	720	1,080	11,338	--	61,716	--	29,665	590	--	3,30,321
1901-02	36,834	1,239	2,01,380	300	1,211	10,647	882	71,121	--	30,467	567	--	3,54,648
1902-03	40,419	1,435	2,01,197	1,045	1,255	10,686	828	73,442	76	31,320	230	--	3,61,933
1903-04	38,932	1,225	1,85,533	1,030	1,321	11,549	809	71,836	69	29,642	227	--	3,42,173
1904-05	36,572	1,071	1,59,056	1,168	1,222	12,498	921	72,694	81	28,806	213	--	3,14,152
1905-06	39,668	27,256	1,44,636	1,144	1,177	11,110	834	76,384	6,116	32,598	214	--	3,41,127
1906-07	40,934	28,679	1,55,520	1,189	1,269	10,920	848	83,235	6,709	32,539	200	--	3,62,042
1907-08	40,459	29,824	1,67,478	1,161	1,230	11,044	865	88,518	12,343	34,763	200	--	3,87,885
1908-09	37,689	32,200	1,72,236	1,154	1,217	11,669	954	91,439	10,177	37,658	200	--	3,96,593
1909-10	40,677	35,828	1,71,484	1,150	1,244	11,422	991	94,169	9,837	38,891	200	--	4,05,893
1910-11	45,432	36,283	1,71,587	1,250	1,174	10,908	1,681	1,07,686	8,796	35,525	260	--	4,19,922

(a) The Act was not enforced in Burma until the 1st April 1888

NOTE.—(1) The figures in these tables do not exactly correspond with those of the Finance and Revenue Accounts, as they are taken from the administration reports, and include in some cases collections made after the close of the financial year

(2) The variations in the figures for 1905-06 of Bengal and Eastern Bengal and Assam are due to the territorial changes in those provinces in 1905

INCOME TAX

No. 3

COLLECTIONS (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE of BRITISH INDIA, in each year from 1891-92 to 1910-11

	Part I	Part II	Part III	Part IV	Total	Part I	Part II	Part III	Part IV	Total
	1891-92					1892-93				
Burma	2,93,620	68,570	7,770	2,89,060	6,59,020	2,99,900	78,050	8,180	3,00,050	6,86,180
Assam	1,19,440	690	240	97,270	2,17,640	1,21,130	710	200	1,03,770	2,25,810
Bengal	9,28,190	2,89,340	55,400	27,62,690	40,35,620	9,20,090	2,81,200	59,910	28,21,750	40,62,950
United Provinces of Agra and Oudh	3,80,600	72,460	36,950	17,23,710	22,13,120	3,99,530	81,320	23,460	17,33,260	22,47,570
Punjab	2,42,580	16,680	11,820	9,17,230	11,88,310	2,42,930	14,920	13,460	9,39,590	12,10,900
Bombay	7,01,990	4,28,020	1,93,930	22,17,450	35,41,390	7,11,460	5,47,610	2,03,180	22,60,960	37,23,210
Central Provinces	91,220	16,910	1,550	2,47,840	3,57,520	1,01,220	23,430	1,360	2,73,150	3,99,160
Madras	4,52,950	43,330	74,210	11,28,550	16,99,040	4,67,160	38,760	67,530	12,40,460	18,13,910
Other Provinces and Departments of Government	15,53,870	4,880	5,51,360	68,560	21,78,670	15,62,830	5,520	5,55,790	62,300	21,86,440
Total	47,63,360	9,40,880	9,32,230	94,52,360	1,60,90,330	48,26,250	10,51,520	9,43,070	97,35,290	1,65,56,130
	1893-94					1894-95				
Burma	3,15,000	86,020	7,740	3,46,920	7,55,680	3,33,680	91,590	8,870	3,32,030	7,66,170
Assam	1,49,000	750	220	1,09,400	2,59,370	1,51,720	1,120	300	1,13,560	2,72,700
Bengal	9,68,520	2,39,240	62,620	29,29,250	41,99,330	9,98,460	3,23,710	71,930	30,06,450	44,00,550
United Provinces of Agra and Oudh	4,31,740	83,820	33,840	17,70,120	23,19,520	4,47,660	86,290	40,370	18,06,930	23,81,290
Punjab	2,56,420	14,720	17,370	9,62,540	12,51,050	2,65,910	17,660	17,960	9,80,870	12,81,500
Bombay	7,57,480	5,29,240	2,14,160	21,50,870	36,51,750	7,96,240	4,59,300	3,03,880	22,76,250	38,35,670
Central Provinces	1,07,080	19,710	1,930	2,65,490	3,94,210	1,07,740	13,250	4,880	2,62,780	3,85,650
Madras	4,80,990	50,480	70,800	14,23,980	20,26,250	4,87,580	45,210	77,440	15,50,700	21,60,930
Other Provinces and Departments of Government	16,66,300	3,940	5,12,900	70,700	22,55,930	17,58,890	5,070	5,39,910	71,830	23,75,700
Total	51,32,600	10,27,920	9,21,280	1,00,29,270	1,71,11,070	53,52,980	10,43,200	10,62,540	1,04,01,440	1,78,60,160
	1895-96					1896-97				
Burma	3,38,150	47,530	8,300	3,45,500	7,39,510	3,40,360	58,730	7,690	3,71,360	7,78,140
Assam	1,84,880	180	160	1,17,250	3,02,470	1,77,170	1,250	430	1,19,170	2,98,020
Bengal	10,23,360	3,69,160	72,960	30,54,980	45,20,460	10,45,800	4,57,370	79,060	31,76,860	47,59,090
United Provinces of Agra and Oudh	4,55,850	96,900	29,150	18,30,630	24,12,530	4,56,330	1,08,210	35,580	18,05,750	24,05,870
Punjab	2,72,890	18,240	14,520	9,93,050	12,98,700	2,74,880	34,170	12,360	9,99,950	13,21,360
Bombay	8,22,690	5,23,920	2,86,890	23,11,730	39,39,230	8,08,060	5,47,480	2,64,650	22,64,760	38,24,950
Central Provinces	1,13,420	20,770	1,340	2,59,870	3,95,400	1,18,130	29,910	1,290	2,53,950	4,03,280
Madras	5,01,280	48,190	62,670	16,00,410	22,12,550	502,150	61,770	66,790	17,66,410	23,97,120
Other Provinces and Departments of Government	17,86,280	19,780	4,41,090	99,620	23,46,770	17,47,090	19,680	4,54,680	88,880	23,10,330
Total	54,98,830	11,44,670	9,11,080	1,06,12,040	1,81,67,620	54,69,970	13,18,570	9,22,530	1,08,47,090	1,85,58,160
	1897-98					1898-99				
Burma	3,59,460	85,200	7,830	4,89,540	9,41,730	4,10,100	89,510	7,420	5,06,000	10,13,030
Assam	1,85,590	640	220	1,17,340	3,08,790	1,87,240	1,950	280	1,32,880	3,21,450
Bengal	10,83,940	4,17,660	68,810	32,16,000	48,07,970	11,04,750	4,86,790	91,660	32,56,200	49,39,400
United Provinces of Agra and Oudh	4,67,710	1,11,280	31,420	17,97,730	24,08,140	4,64,980	1,07,700	31,980	17,92,360	23,97,020
Punjab	2,81,620	31,860	14,940	10,57,910	13,86,330	2,81,490	30,960	14,650	10,46,780	13,73,880
Bombay	8,18,390	4,47,950	3,06,930	22,44,870	38,18,140	8,46,290	4,67,470	3,15,030	22,16,830	38,45,620
Central Provinces	89,980	31,190	1,100	2,36,490	3,58,760	1,31,692	27,868	965	2,29,088	3,89,613
Madras	5,02,680	60,350	70,710	17,75,900	24,09,640	5,08,220	62,300	69,520	19,07,930	25,47,970
Other Provinces and Departments of Government	17,78,730	22,930	4,24,750	88,150	23,14,560	16,92,340	23,200	4,26,110	77,590	22,19,240
Total	55,68,100	12,08,730	9,46,200	1,10,26,020	1,87,49,050	56,27,102	12,96,848	9,57,615	1,11,65,658	1,90,47,223
	1899-1900					1900-01				
Burma	4,21,160	1,03,920	7,510	5,17,880	10,50,470	4,37,710	1,36,950	7,050	5,35,570	11,17,280
Assam	1,85,950	1,520	390	1,36,000	3,23,860	1,63,837	447	451	1,30,846	2,95,581
Bengal	11,39,530	4,83,580	97,480	33,33,540	50,54,130	11,77,475	4,32,077	96,913	34,06,835	51,13,300
United Provinces of Agra and Oudh	4,65,140	1,20,960	35,320	18,17,710	24,39,130	4,78,310	1,40,580	35,630	18,66,920	25,21,440
Punjab	2,83,380	41,160	16,600	10,53,170	13,94,310	2,90,995	42,740	17,862	11,24,987	14,76,584
Bombay	8,66,610	4,36,980	3,33,580	21,53,750	37,84,920	8,60,893	4,36,846	3,29,887	21,77,587	38,05,213
Central Provinces	1,15,882	35,012	991	2,28,047	3,79,932	1,02,398	34,484	935	2,19,774	3,57,591
Madras	5,14,190	93,080	74,640	19,97,490	26,79,400	5,24,028	99,466	69,122	20,06,581	26,99,197
Other Provinces and Departments of Government	16,98,527	19,376	4,23,599	81,240	22,22,742	17,52,485	18,258	4,28,700	79,282	22,78,725
Total	56,90,369	13,26,588	9,90,110	1,13,18,827	1,93,28,894	57,88,131	13,41,848	9,86,550	1,15,48,382	1,96,64,911

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) Departments and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

No. 3—*continued*

COLLECTIONS (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE of BRITISH INDIA, in each year from 1891-92 to 1910-11—continued

	Part I	Part II	Part III	Part IV	TOTAL	Part I	Part II	Part III	Part IV	TOTAL
	1901-02					1902-03				
Burma	4,50,448	1,73,707	8,205	5,78,374	12,10,734	4,68,366	1,45,762	9,153	5,91,995	12,15,276
Assam	1,62,922	1,062	309	1,33,043	2,97,336	1,65,760	2,073	334	1,39,749	3,07,916
Bengal	12,53,620	5,61,376	98,054	37,05,486	56,18,536	12,90,687	6,70,159	1,01,941	37,64,280	58,27,067
United Provinces of Agra and Oudh	4,68,573	1,39,764	36,327	18,73,994	25,18,658	4,60,538	1,58,523	36,516	18,94,301	25,49,878
Punjab	2,56,566	42,085	16,447	11,11,764	14,26,862	2,73,594	44,122	18,845	11,16,869	14,53,430
North-West Frontier Province	41,578	..	161	61,603	1,03,342	43,039	..	141	70,557	1,13,737
Bombay	8,84,851	3,95,605	2,67,122	22,46,535	37,94,113	8,98,204	3,83,177	2,77,589	23,42,294	39,01,264
Central Provinces and Berar	95,279	25,221	1,137	2,15,984	3,37,621	1,00,465	30,641	1,215	2,19,869	3,52,190
Madras	5,41,867	1,10,328	70,288	21,19,466	28,41,949	5,47,762	1,05,271	64,119	22,17,819	29,34,971
Other Provinces and Departments of Government	17,71,776	19,722	4,41,383	63,484	22,96,365	18,02,228	13,203	4,47,134	86,349	23,48,914
TOTAL	59,27,480	14,68,870	9,39,433	1,21,09,733	2,04,45,516	60,50,643	15,52,931	9,56,987	1,24,44,082	2,10,04,643
	1903-04					1904-05				
Burma	4,12,762	2,04,205	12,104	5,57,900	11,86,971	4,41,340	2,67,260	13,679	6,46,803	13,69,082
Assam	1,51,161	648	417	94,248	2,46,474	1,51,440	1,376	348	93,802	2,46,966
Bengal	11,46,273	5,81,093	1,02,805	30,92,771	49,22,852	11,75,988	5,62,987	1,11,789	31,48,761	49,99,525
United Provinces of Agra and Oudh	3,96,907	1,41,847	36,782	14,20,423	19,95,959	3,96,406	1,58,094	38,442	14,43,723	20,36,665
Punjab	2,35,651	50,521	17,131	8,63,362	11,66,665	2,46,281	56,044	18,837	8,98,023	12,19,185
North-West Frontier Province	39,026	..	114	59,833	98,973	39,425	..	198	69,096	1,08,719
Bombay	8,05,199	3,61,690	3,02,037	21,58,278	36,27,204	7,94,743	4,41,173	2,96,678	21,67,104	36,99,698
Central Provinces and Berar	89,597	31,531	1,310	1,65,204	2,87,642	1,14,389	54,502	1,684	3,88,375	5,58,950
Madras	4,63,890	1,26,373	69,161	17,25,598	23,85,022	4,70,999	1,41,217	64,583	18,33,143	25,09,852
Other Provinces and Departments of Government	15,86,712	26,698	4,27,112	52,944	20,93,466	16,24,929	36,523	4,42,898	51,252	21,55,602
TOTAL	53,27,178	15,24,516	9,68,973	1,01,90,561	1,80,11,228	54,55,850	17,19,176	9,89,136	1,07,40,082	1,89,04,244
	1905-06					1906-07				
Burma	4,77,798	2,77,987	15,065	7,62,718	15,33,568	5,16,938	2,35,850	20,995	7,69,566	15,43,349
Eastern Bengal and Assam (a)	2,80,162	4,888	6,370	6,50,879	(b)9,42,299	3,13,772	4,655	6,525	6,85,984	10,10,936
Bengal (a)	10,94,529	7,33,905	1,11,365	26,84,049	46,23,844	11,57,593	6,07,564	1,15,546	27,58,579	46,39,282
United Provinces of Agra and Oudh	4,17,750	1,63,489	39,900	14,43,044	20,64,183	4,27,630	1,68,197	38,018	14,56,225	21,15,070
Punjab	2,55,541	53,924	20,627	9,05,435	12,35,527	2,64,843	69,209	21,131	9,72,198	13,27,381
North-West Frontier Province	40,179	..	295	75,903	1,16,377	41,433	534	333	81,423	1,23,723
Bombay	8,31,376	4,76,718	3,17,936	21,78,848	38,04,879	8,85,586	10,42,971	3,45,402	23,69,602	46,43,561
Central Provinces and Berar	1,18,130	37,221	1,581	3,86,552	5,43,484	1,23,064	83,942	1,548	3,72,245	5,80,799
Madras	4,95,081	1,56,118	64,432	18,68,033	25,83,664	5,04,954	2,28,656	63,021	19,30,170	27,26,801
Other Provinces and Departments of Government	16,82,850	29,823	4,41,176	51,825	22,05,674	17,40,784	31,987	4,39,136	49,730	22,61,637
TOTAL	56,93,396	19,34,073	10,18,747	1,10,07,282	1,96,53,498	59,76,597	26,98,565	10,51,655	1,14,44,822	2,11,71,639
	1907-08					1908-09				
Burma	5,53,523	3,08,183	22,319	8,43,550	17,27,575	5,76,127	3,64,765	23,189	8,46,305	17,80,326
Eastern Bengal and Assam	3,46,065	23,483	6,486	7,37,175	11,13,209	3,77,258	24,071	7,756	7,66,708	11,75,793
Bengal	12,15,391	9,29,606	1,25,845	29,04,008	51,74,850	12,81,043	12,13,386	1,41,539	29,88,901	56,24,869
United Provinces of Agra and Oudh	4,34,053	1,96,177	39,712	15,09,026	21,78,968	4,54,872	2,32,351	40,758	15,05,159	22,33,140
Punjab	2,79,003	79,894	17,518	9,89,443	13,65,858	2,78,897	84,253	15,715	10,31,989	14,10,854
North-West Frontier Province	43,121	497	169	84,034	1,27,821	43,482	181	399	85,096	1,29,158
Bombay	9,50,074	9,50,534	3,73,057	25,76,505	48,50,170	9,93,431	7,74,332	3,90,124	25,71,465	47,29,352
Central Provinces and Berar	1,29,721	84,696	1,984	3,72,095	6,88,496	1,41,422	56,966	1,874	3,63,545	5,63,807
Madras	5,31,239	2,14,978	68,029	21,26,321	29,40,567	5,52,757	2,05,087	68,571	21,21,555	29,47,970
Other Provinces and Departments of Government	18,35,940	36,526	4,44,131	59,903	23,76,500	18,64,383	32,147	4,72,366	59,502	24,28,398
TOTAL	63,18,130	28,24,574	10,99,250	1,22,02,060	2,24,44,014	65,63,672	29,87,479	11,62,291	1,23,10,225	2,30,23,667
	1909-10					1910-11				
Burma	6,30,697	3,97,974	24,903	7,80,498	18,34,072	6,80,222	3,98,327	27,194	7,87,208	18,92,951
Eastern Bengal and Assam	3,81,025	20,434	6,297	7,92,557	12,00,313	4,00,253	7,880	6,719	8,19,989	12,34,841
Bengal	13,11,815	12,05,002	1,42,568	29,19,475	55,78,860	13,60,988	9,27,114	1,50,631	29,23,340	53,62,073
United Provinces of Agra and Oudh	4,53,653	2,10,668	40,234	14,99,236	22,03,792	4,64,823	2,15,770	40,155	15,87,143	23,07,891
Punjab	2,88,053	78,125	18,556	10,66,947	14,51,681	2,98,408	77,737	17,557	11,02,647	14,96,349
North-West Frontier Province	44,788	..	556	86,819	1,32,163	44,174	384	332	87,638	1,32,528
Bombay	10,31,174	5,76,305	3,93,351	26,83,798	46,84,628	11,00,903	5,90,899	4,13,862	29,77,764	50,83,428
Central Provinces and Berar	1,44,411	31,468	1,773	3,58,549	5,36,201	1,53,669	39,050	1,627	4,07,325	6,01,671
Madras	5,92,863	2,38,672	69,350	21,28,109	30,28,994	6,48,859	2,45,435	67,868	21,07,138	30,69,299
Other Provinces and Departments of Government	19,80,538	33,498	4,65,556	65,218	25,44,780	12,57,441	7,347	4,59,506	53,839	17,78,133
TOTAL	68,59,017	27,92,116	11,63,144	1,23,81,206	2,31,95,483	64,09,739	25,09,943	11,85,451	1,28,54,031	2,29,59,164

(a) The figures from 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905
(b) Incomplete

No. 4

COLLECTIONS (in rupees) under SCHEDULE II of the INCOME TAX ACT in the CITIES of CALCUTTA, BOMBAY, MADRAS, and RANGOON, in each year from 1886-87 to 1910-11

	Calcutta	Bombay	Madras	Rangoon	Total
1886-87	14,73,810	14,06,520	3,13,020	(a)	31,93,350
1887-88	14,24,010	16,12,090	3,32,330	(a)	33,68,430
1888-89	15,91,290	16,81,550	3,23,450	2,13,190	38,09,480
1889-90	16,95,160	17,73,490	4,16,230	2,47,420	41,32,300
1890-91	17,11,580	17,28,760	3,90,690	2,67,540	40,98,570
1891-92	17,20,960	18,11,100	3,96,300	3,11,440	42,39,800
1892-93	17,21,690	19,25,000	3,97,030	3,32,030	43,75,750
1893-94	17,70,460	18,16,790	4,22,840	3,62,000	43,72,090
1894-95	18,99,670	18,75,450	4,66,810	3,72,410	46,13,740
1895-96	19,37,980	19,80,990	4,55,690	3,26,390	47,01,050
1896-97	21,59,790	19,41,610	4,89,270	3,65,860	49,56,530
1897-98	21,22,940	18,55,790	4,85,420	4,42,240	49,06,390
1898-99	21,91,950	18,06,220	5,03,910	4,81,470	49,83,550
1899-1900	22,42,840	17,55,450	5,32,610	4,74,840	50,05,710
1900-01	(b)23,94,728	17,88,688	5,44,506	5,12,588	52,40,510
1901-02	(d)27,81,698	(c)20,78,190	5,58,135	6,31,591	60,49,614
1902-03	28,99,017	21,72,564	5,37,937	6,12,621	62,22,139
1903-04	26,94,490	21,53,047	5,15,574	6,69,817	60,32,928
1904-05	27,35,597	22,44,051	5,78,601	7,97,448	63,55,697
1905-06	29,92,462	23,36,345	5,90,538	8,53,590	67,72,935
1906-07	34,53,514	30,35,811	6,34,814	8,26,199	76,50,338
1907-08	33,60,305	32,62,463	7,03,904	9,49,960	82,76,632
1908-09	37,27,718	31,86,865	7,51,129	9,94,734	86,60,446
1909-10	36,44,305	31,66,518	7,47,702	10,46,100	86,04,625
1910-11	33,58,900	34,55,211	7,32,090	10,83,884	86,30,085

(a) The Act was not enforced in Burma till 1st April 1888

(b) Collections of the tax on salaries, pensions, and gratuities paid by Government are omitted from the figures for previous years

(c) Collections of the tax on salaries, pensions, and gratuities paid by Government and interest on the securities of the Government of India are omitted from the figures for previous years

(d) Including arrears of previous years realised during the year of report, with effect from 1901-02

No. 5

NUMBER of ASSESSEES and COLLECTIONS under PART I (SALARIES and PENSIONS) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1910-11

Class	Income	Paid by Government: Salaries		Paid by Government: Pensions, annuities and gratuities		Paid by local authorities		Paid by Companies, Public Bodies, Associations, and private employers		Total	
		No.	R	No.	R	No.	R	No.	R	No.	R
	PART I—SALARIES										
I	1,000 but less than 1,250	8,904	2,00,443	1,629	39,753	2,729	32,898	12,504	2,00,213	25,966	4,73,307
II	1,250 „ „ 1,500	2,483	73,423	567	17,258	570	13,247	3,658	1,00,669	7,278	2,04,597
III	1,500 „ „ 1,750	2,091	67,087	513	16,158	427	12,490	2,743	91,441	5,774	1,87,176
IV	1,750 „ „ 2,000	3,082	1,22,494	482	17,717	452	17,086	3,603	1,37,759	7,619	2,95,056
	TOTAL, I to IV	16,560	4,63,447	3,391	90,886	4,178	75,721	22,508	5,30,082	46,637	11,60,136
V	2,000 but less than 2,500	4,426	2,50,585	701	41,539	503	24,131	3,758	2,02,118	9,388	5,18,373
VI	2,500 „ „ 5,000	5,314	4,57,929	951	83,407	685	59,286	7,721	7,07,767	14,671	12,99,389
VII	5,000 „ „ 10,000	4,041	6,96,048	217	34,921	369	56,424	3,652	5,52,997	8,279	13,40,390
VIII	10,000 „ „ 20,000	2,849	8,75,262	66	20,025	102	28,051	651	2,15,049	3,668	11,38,387
IX	20,000 „ „ 30,000	691	3,36,336	14	12,226	11	7,116	82	44,567	798	4,00,245
X	30,000 „ „ 40,000	185	1,24,911	4	3,342	4	3,185	24	18,096	217	1,49,534
XI	40,000 „ „ 50,000	96	97,188	8	5,236	...	...	4	4,529	108	1,06,953
XII	50,000 „ „ 1,00,000	49	60,196	4	6,116	...	...	1	1,406	54	67,718
XIII	1,00,000 and more	5	16,492	...	...	...	...	1	219	6	16,711
	TOTAL, V to XIII	17,656	29,14,947	1,965	2,06,812	1,674	1,69,193	15,894	17,46,748	37,189	50,37,700
	GRAND TOTAL, PART I	34,216	33,78,394	5,356	2,97,698	5,852	2,44,914	38,402	22,76,830	84,962 (a)	64,09,739 (a)

(a) Include arrear collections R1,24,876 and 1,283 assessees with tax R95,107, the details of which by classes are not available; but exclude 147 assessees with tax R8,080 relating to Bangalore and Travancore

No. 6

NUMBER of ASSESSEES and COLLECTIONS under PART II (PROFITS of COMPANIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1910-11

Sources of Income	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
Part II.—Companies		R		R		R
1. Banking	2	57	484	3,17,843	486	3,17,900
2. Building and Land	1	20	32	38,464	33	38,484
3. Cotton spinning and weaving	—	—	125	2,86,235	125	2,86,235
4. „ pressing, ginning, and cleaning	29	683	218	73,055	247	73,738
5. Flour mills	2	84	24	18,455	26	18,539
6. Insurance, fire, life, and marine	—	—	101	64,011	101	64,011
7. Jute spinning and weaving	—	—	34	1,87,918	34	1,87,918
8. „ pressing	—	—	8	6,023	8	6,023
9. Landing, shipping, and warehousing	—	—	10	10,731	10	10,731
10. Mining coal	—	—	59	1,97,255	59	1,97,255
11. „ other minerals, including petroleum	1	35	13	2,70,849	14	2,70,884
12. Paper mills	—	—	6	10,101	6	10,101
13. Printing and publishing	1	42	19	3,451	20	3,493
14. Steam navigation, ocean	—	—	3	10,021	3	10,021
15. Ditto river	—	—	9	67,519	9	67,519
16 Sugar-making and refining	—	—	3	5,216	3	5,216
17. Railway	—	—	29	3,57,118	29	3,57,118
18. *Tanneries and leather work*	—	—	4	7,761	4	7,761
19. Telegraph and telephone	—	—	8	20,211	8	20,211
20. Tramway	—	—	12	48,669	12	48,669
21. Others	6	136	6,717	4,93,455	6,723	4,93,591
Total, Part II	42	1,057	7,918	24,94,361	7,952	(a)25,09,943

Notes.—(1) This table is a continuation of table No. 5 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to changes of classification in the revised form of the return the collections for recent years are only roughly comparable with those of earlier years

(2) The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part II of tables Nos. I and 3 compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII

(a) Includes arrear collections of R34,738 of which details by classes in respect of R14,525 are not available

No. 7

AMOUNT of SECURITIES and COLLECTIONS under PART III (INTEREST ON SECURITIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1910-11

Class	Rate of Tax	Securities of the Government of India		Securities of Local Authorities or Companies		Total	
		Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax.
	Part III—Securities	R	R	R	R	R	R
I to IV	At 4 pies per Rupee	38,09,532	2,055	1,20,600	184	39,30,132	2,228
V to XIII	At 5 pies per Rupee	1,55,33,32,347	8,83,946	36,57,41,708	3,12,507	1,91,90,74,055	11,96,453
	Total, Part III	1,55,71,41,879	8,86,001	36,58,62,308	3,12,691	1,92,30,04,187	(a)11,85,451

(a) Excludes R8,817 levied in Bangalore and Travancore and R27 wrong credits removed in the March Final accounts of Madras (of which R11 have been excluded from class I—IV) and refunds of R4,370 granted to Bombay and also R54 advance collection in Bengal

INCOME TAX

No. 8

NUMBER of ASSESSEES and COLLECTIONS under Part IV (other sources of income) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1910-11

Sources of Income	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
		R		R		R
Part IV—Other Sources						
(a) Professions—						
1. Education	64	2,571	43	13,567	107	16,138
2. Engineering and architecture	31	894	54	13,897	85	14,791
3. Law: Barristers	115	3,334	407	1,15,178	522	1,18,512
4. „ Attorneys, pleaders, and other practitioners	5,231	1,45,703	3,583	4,70,871	8,814	6,16,574
5. Medical	984	25,298	617	1,03,871	1,601	1,29,169
6. Others	993	26,584	660	1,13,291	1,653	1,39,875
Total	7,418	2,04,384	5,364	8,30,675	12,782	10,35,059
(b) Manufacture, Construction, and Manipulation (other than Companies)—						
1. Builders	67	1,935	33	9,422	100	11,357
2. Cotton spinning and weaving	161	4,431	126	27,929	287	32,360
3. Flour mills	66	1,676	47	7,398	113	9,074
4. Metal work (foundries, workshops, etc.)	303	8,211	166	30,945	469	39,156
5. Oil mills	177	4,793	107	19,259	284	24,052
6. Potteries	52	1,317	23	3,107	75	4,424
7. Rice mills	74	2,784	161	33,596	234	36,380
8. Rope works	27	800	21	1,741	48	2,541
9. Saw and timber mills	120	3,041	62	25,276	182	28,317
10. Silk reeling and weaving	207	5,518	56	5,600	263	11,118
11. Spirits	115	3,219	78	15,235	193	18,454
12. Sugar-making and refining	1,716	48,707	776	76,375	2,492	1,25,082
13. Tanneries and leather work	231	6,196	81	16,251	312	22,357
14. Others	957	25,692	432	85,862	1,389	1,11,554
Total	4,273	1,16,230	2,169	3,57,996	6,442	4,76,226
(c) Commerce and Trade—						
1. Agents and brokers	3,916	1,09,291	3,229	8,70,143	7,145	9,79,434
2. Bankers and money-lenders	46,901	12,74,821	19,320	25,13,323	66,221	37,88,144
3. Contractors	2,013	55,479	1,535	2,50,153	3,553	3,05,632
4. Merchants and dealers in—						
(i) animals, including stablekeepers	687	17,931	175	19,962	862	37,893
(ii) apparel and drapery	3,293	88,427	1,194	1,57,857	4,487	2,46,284
(iii) books and stationery	464	12,454	140	20,727	604	33,181
(iv) building materials	1,262	34,152	539	70,273	1,801	1,04,425
(v) food-grains	15,512	4,06,240	4,244	4,54,689	19,756	8,60,929
(vi) other food stuffs (grocers and provisioners)	8,996	2,34,178	2,206	2,44,795	11,112	4,78,971
(vii) hides and skins	946	25,250	372	84,850	1,318	1,10,100
(viii) liquors (spirits, beer, wine)	778	21,887	416	77,363	1,194	99,250
(ix) metals (other than gold and silver)	1,467	39,674	698	95,452	2,165	1,35,126
(x) opium	123	3,338	162	45,705	285	49,043
(xi) piece goods (cotton, wool, silk)	8,662	2,33,651	4,169	6,25,169	12,831	8,58,820
(xii) precious stones and jewellery	794	22,051	490	1,01,492	1,284	1,23,543
(xiii) salt	314	8,821	151	22,538	465	31,359
(xiv) other commodities	13,683	3,61,144	5,426	9,85,344	19,109	13,46,488
Unclassified	..	..	..	..	..	..
5. Printers and publishers including newspaper offices	201	5,596	140	33,271	341	38,777
Total	109,927	29,53,693	44,606	66,73,106	154,533	96,26,799
(d) Property, Owners of—						
1. Houses	4,395	1,22,251	4,536	8,94,375	8,931	10,16,626
2. Estates taxable under the Act	591	16,635	777	1,98,883	1,368	2,15,518
Total	4,986	1,38,886	5,313	10,93,258	10,299	12,32,144
(e) Others, not classified above	3,065	83,020	1,146	1,92,443	4,211	2,75,463
Total, Part IV	129,669	34,98,213	58,598	91,47,478	1,84,908	(a)1,28,54,031

Notes.—(1) This table is a continuation of table No. 7 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to change of classification in the revised form of the return, the collections for recent years are only roughly comparable with those of earlier years.

(2) The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part IV of tables Nos. 1 and 3 compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII.

(a) Includes arrear collections R6,33,978 of which details in respect of R2,08,340 are not available.

No. 9

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in each year from 1886-87 to 1910-11

	Old Classes*				Class I, R1,000 but less than R1,250	
	I—R500 but less than R750		II—R750 but less than R1,000			
	No.	R	No.	R	No.	R
1886-87	185,795	20,26,740	45,585	7,79,090	30,966	7,09,020
1887-88	213,365	20,60,120	54,174	8,34,550	35,784	7,35,699
1888-89	207,841	20,95,940	59,173	9,09,850	38,703	7,93,800
1889-90	207,445	21,23,850	61,364	9,48,540	40,808	8,38,490
1890-91	209,860	21,48,740	64,399	9,91,170	42,411	8,76,180
1891-92	211,971	21,69,030	67,038	10,23,900	44,429	9,13,360
1892-93	213,886	21,46,830	69,693	10,76,640	46,145	9,47,400
1893-94	214,808	21,87,000	72,024	11,24,480	47,192	9,81,810
1894-95	219,295	22,16,030	74,565	11,53,320	49,033	10,13,630
1895-96	223,349	22,64,970	76,441	11,87,000	50,474	10,35,200
1896-97	220,786	22,49,900	77,297	12,06,520	50,917	10,58,690
1897-98	217,822	22,11,970	78,337	12,16,030	51,799	10,79,840
1898-99	223,604	22,69,538	79,550	12,43,819	53,026	11,03,505
1899-1900	227,754	22,69,513	81,126	12,58,372	54,052	11,13,533
1900-01	222,976	22,57,922	80,450	12,63,034	53,586	11,22,783
1901-02	230,202	23,45,310	83,886	13,19,925	56,219	11,85,152
1902-03	237,251	24,23,025	86,793	13,63,952	58,323	12,20,802
1903-04	246	697	6,347	71,567	86,736	18,46,126
1904-05	1	3	74	765	88,115	17,09,23
1905-06	...	...	30	395	89,459	17,17,266
1906-07	...	...	8	61	90,859	17,32,001
1907-08	...	...	13	130	91,301	17,68,333
1908-09	...	...	12	113	92,039	17,86,505
1909-10	...	...	9	92	94,415	18,61,898
1910-11	...	...	...	...	95,730	18,75,764

	Class II, R1,250 but less than R1,500		Class III, R1,500 but less than R1,750		Class IV, R1,750 but less than R2,000		Total Classes I to IV (including old classes I and II)	
	No.	R	No.	R	No.	R	No.	R
1886-87	20,352	5,98,110	12,231	4,58,350	9,007	4,13,940	303,986	49,85,750
1887-88	21,362	5,90,310	13,817	4,65,100	11,211	4,40,050	349,713	51,25,329
1888-89	21,390	5,86,810	14,452	4,90,740	12,469	4,88,880	354,028	53,66,110
1889-90	21,734	6,03,540	15,111	5,10,240	12,862	5,10,560	359,324	55,35,920
1890-91	22,004	6,08,670	15,053	5,10,690	13,478	5,37,750	367,210	56,73,200
1891-92	22,436	6,21,060	15,482	5,22,360	14,009	5,77,460	375,365	58,27,170
1892-93	23,501	6,52,610	15,828	5,38,900	14,734	5,86,750	383,787	59,49,130
1893-94	24,179	6,75,300	16,364	5,60,390	14,779	5,99,660	389,346	61,28,640
1894-95	24,792	6,93,190	16,894	5,76,840	15,291	6,13,660	399,870	62,66,670
1895-96	25,132	7,06,070	17,617	6,00,210	15,789	6,35,370	408,892	64,28,820
1896-97	25,336	7,07,060	20,967	6,08,629	15,960	6,47,520	410,303	64,72,310
1897-98	26,336	7,34,670	18,397	6,28,310	16,781	6,70,580	409,463	65,41,400
1898-99	26,976	7,57,616	18,764	6,45,812	17,291	6,94,950	419,205	67,06,240
1899-1900	27,524	7,68,138	19,136	6,51,702	18,317	7,14,779	427,909	67,76,037
1900-01	27,471	7,76,961	19,206	6,65,039	18,014	7,30,476	421,703	68,16,215
1901-02	28,446	8,04,741	20,451	7,07,072	18,687	7,64,512	437,891	71,26,712
1902-03	29,745	8,42,413	21,380	7,40,305	19,211	7,96,298	452,703	73,86,795
1903-04	29,378	8,36,214	21,090	7,39,527	18,967	7,93,450	162,764	40,87,581
1904-05	30,945	8,76,115	22,296	7,81,137	19,638	8,19,050	161,063	41,86,409
1905-06	31,608	8,97,104	23,037	8,06,246	20,252	8,46,891	164,377	42,69,902
1906-07	32,524	9,21,986	23,526	8,19,149	20,794	8,72,025	167,711	43,45,222
1907-08	33,616	9,62,494	23,987	8,48,368	21,178	8,94,368	170,108	44,73,693
1908-09	34,811	10,03,157	24,828	8,81,117	21,694	9,19,314	173,384	45,90,206
1909-10	36,180	10,55,275	25,664	9,24,653	22,059	9,47,564	178,327	47,89,482
1910-11	37,052	10,77,917	26,001	9,30,753	22,109	9,38,523	180,892	48,22,957

* Under the Income Tax Act, II of 1886, the taxable minimum of income was R500. By the Income Tax (Amendment) Act, XI of 1903, this minimum was raised to R1,000. Under the original Act the first two classes of incomes were (I) R500 but less than R750 and (II) R750 but less than R1,000. On the passing of the amendment Act of 1903 these two classes were left out. The figures from 1903-04 under the old classes represent collections of arrears of Income Tax assessed in 1902-03

No. 9—*continued*

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in each year from 1886-87 to 1910-11—continued

	Class V, R2,000 but less than R2,500		Class VI, R2,500 but less than R5,000		Class VII, R5,000 but less than R10,000		Class VIII, R10,000 but less than R20,000		Class IX, R20,000 but less than R30,000	
	No.	R	No.	R	No.	R	No.	R	No.	R
1886-87	12,035	7,13,830	20,020	18,95,410	7,848	16,61,440	3,096	13,24,450	936	5,73,580
1887-88	13,789	7,51,630	22,153	18,74,010	10,276	16,42,000	4,313	13,16,280	1,047	5,58,920
1888-89	14,551	7,77,210	23,366	19,70,790	10,448	17,37,510	4,392	13,81,650	1,051	5,98,870
1889-90	14,961	8,12,120	23,877	20,27,905	10,554	17,74,890	4,405	14,31,890	1,151	6,66,220
1890-91	15,435	8,34,740	23,808	20,31,540	10,897	18,14,550	4,403	14,02,250	1,112	6,23,840
1891-92	15,923	8,53,020	24,746	21,10,390	11,098	18,33,260	4,485	14,40,280	1,117	7,35,990
1892-93	16,118	8,75,870	25,377	21,64,020	11,410	19,24,440	4,595	14,84,180	1,082	6,15,210
1893-94	16,495	9,14,650	25,626	22,31,030	11,744	20,21,180	4,798	15,71,130	1,170	6,80,890
1894-95	16,536	9,13,570	26,492	22,90,050	11,828	20,27,670	5,332	17,29,100	1,331	7,33,590
1895-96	17,407	9,53,590	27,229	23,39,750	12,413	21,08,460	5,439	17,45,320	1,382	7,80,060
1896-97	17,880	9,76,070	27,709	23,74,950	12,556	21,18,510	5,439	17,48,290	1,313	7,54,120
1897-98	18,634	10,02,870	28,648	24,30,120	13,298	22,02,630	5,569	17,59,220	1,417	7,80,860
1898-99	18,659	10,24,640	28,890	24,96,905	13,309	22,41,018	5,507	17,75,288	1,343	7,78,078
1899-1900	19,319	10,43,905	29,878	25,49,629	13,683	22,92,034	5,501	17,64,428	1,350	7,91,298
1900-01	19,216	10,54,354	29,869	26,04,864	13,542	23,34,192	5,518	18,46,069	1,357	8,17,167
1901-02	19,244	10,80,292	30,869	27,30,110	14,076	24,18,388	5,829	19,60,197	1,400	8,35,038
1902-03	21,093	11,58,081	31,653	28,05,074	14,317	24,61,199	5,940	19,66,620	1,398	8,43,282
1903-04	19,625	11,07,869	32,603	28,88,729	14,616	25,32,823	6,259	20,97,313	1,441	8,70,684
1904-05	21,143	11,89,913	34,542	30,36,403	15,825	26,86,354	6,286	21,29,750	1,577	9,34,804
1905-06	22,139	12,27,821	35,522	31,15,809	16,241	27,89,376	6,639	22,27,097	1,673	9,83,453
1906-07	22,836	12,83,773	37,374	32,62,947	16,876	28,98,369	6,815	23,02,103	1,678	9,89,757
1907-08	23,970	13,60,481	38,586	34,67,999	17,388	30,63,981	7,141	24,52,474	1,790	10,67,098
1908-09	24,568	14,13,748	39,145	35,37,195	17,885	31,24,594	7,518	24,80,470	1,927	10,80,248
1909-10	25,353	14,54,659	40,918	36,87,055	18,816	33,22,462	7,380	25,37,259	1,738	10,58,327
1910-11	25,176	14,42,572	40,144	36,53,593	19,217	33,39,805	7,410	25,29,112	1,779	10,34,166

	Class X, R30,000 but less than R40,000		Class XI, R40,000 but less than R50,000		Class XII, R50,000 but less than R1,00,000		Class XIII, R1,00,000 and more		Total Classes V to XIII	
	No.	R	No.	R	No.	R	No.	R	No.	R
1886-87	435	2,57,231	204	1,73,914	262	4,31,269	105	9,04,101	44,941	79,35,225
1887-88	388	3,02,847	194	1,98,877	263	4,43,307	144	8,62,812	52,567	79,50,683
1888-89	433	3,36,314	184	2,04,854	287	4,93,293	173	10,76,557	54,885	85,77,048
1889-90	416	3,38,722	195	2,15,193	314	5,45,276	186	12,23,324	56,059	90,35,540
1890-91	418	3,26,586	215	2,34,908	326	5,64,579	194	12,08,838	56,808	90,41,831
1891-92	461	3,76,966	222	2,37,020	332	5,80,593	189	11,74,973	58,573	93,42,402
1892-93	483	4,05,764	242	2,66,537	313	5,55,623	188	13,02,620	59,808	95,93,264
1893-94	477	4,10,402	227	2,53,116	312	5,43,749	149	8,71,145	60,998	94,97,292
1894-95	588	4,80,565	252	2,79,841	346	6,09,179	186	13,52,733	62,891	1,04,16,298
1895-96	604	4,88,916	264	2,88,632	349	5,93,140	204	14,24,134	65,291	1,07,22,002
1896-97	558	4,53,241	278	3,05,352	379	6,47,710	242	16,76,339	66,354	1,10,54,582
1897-98	542	4,35,932	275	3,03,711	369	6,27,456	242	15,42,111	68,995	1,10,84,910
1898-99	528	4,44,761	266	2,95,088	340	6,00,566	233	15,77,243	69,075	1,12,33,587
1899-1900	511	4,21,909	257	2,92,025	339	6,01,645	232	16,48,083	71,070	1,14,04,956
1900-01	558	4,67,776	280	3,13,970	364	6,58,199	228	16,19,537	70,932	1,17,16,128
1901-02	561	4,60,458	267	2,93,316	366	6,31,394	231	18,59,647	72,843	1,22,68,840
1902-03	539	4,55,089	272	3,14,161	366	6,47,390	239	19,09,241	75,822	1,25,60,137
1903-04	557	4,60,287	286	3,24,897	389	6,84,985	247	18,87,227	75,776	1,28,54,813
1904-05	574	4,85,223	289	3,26,010	435	7,63,318	262	20,68,968	80,933	1,36,20,743
1905-06	600	5,04,791	309	3,39,853	390	6,77,643	299	23,82,947	83,812	1,42,50,547(a)
1906-07	643	5,69,781	299	3,41,614	467	8,37,077	387	31,80,200	87,375	1,56,65,621
1907-08	660	5,77,339	337	3,90,338	501	9,56,785	404	34,10,712	90,777	1,67,56,974(b)
1908-09	730	6,08,591	352	4,04,257	487	8,88,955	423	36,33,705	93,035	1,71,56,173(c)
1909-10	687	6,00,562	322	3,77,318	469	8,57,080	360	32,39,738	96,048	1,71,22,443(c)
1910-11	706	5,94,758	352	4,02,949	500	9,02,355	363	29,72,512	95,647	1,68,50,257(c)

(a) Includes R1,758 for which the details by classes are not available
(b) Includes R9,767 for which the details by classes are not available
(c) Excludes arrear collections R15,590 in 1908-09, R22,017 in 1909-10 and R21,560 in 1910-11 for which the details under each Part are not available

No. 10

NUMBER of ASSESSEES in each PROVINCE of BRITISH INDIA in the year 1910-11

	Classes I to IV (₹1,000 to under ₹2,000)	Classes V to XIII (₹2,000 and above)	Total number
Burma	14,694	8,009	22,825
Eastern Bengal and Assam	13,983	6,940	20,923
Bengal	32,400	19,573	51,973
United Provinces of Agra and Oudh	22,688	11,178	35,024
Punjab	18,505	7,550	26,055
North-West Frontier Province	1,473	633	2,106
Bombay	30,637	18,486	49,123
Central Provinces and Berar	7,214	3,136	10,350
Madras	33,826	14,200	48,026
Other Provinces and Departments of Government	5,472	5,945	11,417
TOTAL	180,892	95,647	277,822(a)

(a) Includes 122 assessees in Burma and 1,161 assessees in the United Provinces for whom information about classes is not available

No. 11

COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in each year from 1901-02 to 1910-11

	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities)	TOTAL (b)	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities)	TOTAL (b)
	1901-02			1902-03		
Burma	3,70,572	8,26,615	12,10,734	3,80,717	8,21,314	(c)12,15,270
Assam	1,02,940	1,94,396	2,97,336	1,04,666	2,03,250	3,07,916
Bengal	17,67,788	38,50,748	56,18,536	18,13,827	40,08,240	58,27,067
United Provinces of Agra and Oudh	10,56,366	13,79,953	(d)25,18,658	10,91,061	13,79,312	(d)25,49,878
Punjab	7,23,593	7,03,269	14,26,862	7,16,884	7,36,546	14,53,430
North-West Frontier Province	51,789	51,553	1,03,342	52,962	60,775	1,13,737
Bombay	12,21,585	25,72,528	37,94,113	13,13,738	25,87,526	39,01,264
Central Provinces	1,27,883	2,09,738	3,37,621	1,32,646	2,19,544	3,52,190
Madras	12,63,251	15,78,698	28,41,949	13,03,301	16,31,670	29,34,971
Other Provinces and Departments of Government	4,46,431	18,33,473	22,96,365	4,76,400	18,64,413	23,48,914
TOTAL	71,32,198	1,32,00,971	2,04,45,516	73,91,202	1,35,12,590	2,10,04,643
	1903-04			1904-05		
Burma	2,29,342	9,47,104	(c)11,86,971	2,38,323	11,23,927	(c)13,69,082
Assam	48,736	1,97,738	2,46,474	48,917	1,98,049	2,46,966
Bengal	9,76,056	39,46,796	49,22,852	9,96,365	40,03,160	49,99,525
United Provinces of Agra and Oudh	5,73,876	13,52,168	(d)19,95,959	5,74,125	13,87,768	(d)20,36,665
Punjab	4,08,995	7,57,670	11,66,665	4,24,270	7,94,915	12,19,185
North-West Frontier Province	33,466	65,507	98,973	35,758	72,961	1,08,719
Bombay	7,93,310	28,33,894	36,27,204	7,97,790	29,01,908	36,99,698
Central Provinces	69,928	2,17,714	2,87,642	1,44,332	4,14,618	5,58,950
Madras	7,42,394	16,42,128	23,85,022	7,12,381	17,97,471	25,09,852
Other Provinces and Departments of Government	2,15,177	18,57,982	20,93,466	2,17,386	19,09,222	21,55,602
TOTAL	40,91,780	1,38,18,701	1,80,11,228	41,89,647	1,46,03,999	1,89,04,244

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair. the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

(a) See note marked (*) at foot of table No. 9. The figures under 'classes I to IV' include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04 to 1909-10

(b) The figures in this column differ in some cases from the sum of the figures in the two preceding columns, as explained in the notes (c) and (d). The sum of the totals in the two preceding columns exceed the sum of the figures in the two 'total' columns in table No. 9 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 1, 3, and 7. Previous to 1908-09, however, some small differences occurred

(c) Includes ₹13,245 in 1902-03, ₹10,525 in 1903-04 and ₹6,832 in 1904-05 being deductions on commission paid to thugyis

(d) Includes ₹82,339 in 1901-02, and ₹79,505 in 1902-03, ₹69,915 in 1903-04 and ₹74,772 in 1904-05, on account of collections by employers under section 9 (2) of the Act, the details of which by classes are not available

INCOME TAX

No. 11—*continued*.

COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in each year from 1901-02 to 1910-11—continued

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL†
	1905-06			1906-07		
Burma	2,84,632	12,42,379	(a)15,33,568	2,98,121	12,39,373	(a)15,43,349
Eastern Bengal and Assam(d)	2,81,172	6,51,018	(e) 9,42,299	2,98,327	7,11,709	10,10,036
Bengal (d)	7,90,623	38,33,221	46,23,844	8,00,916	40,38,366	48,39,282
United Provinces of Agra and Oudh	5,60,678	14,24,587	(b)20,64,183	5,60,617	14,73,810	(b)21,15,070
Punjab	4,27,032	8,08,495	12,35,527	4,46,157	8,81,224	13,27,381
North-West Frontier Province	37,703	78,674	1,16,377	39,038	84,685	1,23,723
Bombay	7,88,040	30,16,838	38,04,878	7,88,547	38,55,014	46,43,561
Central Provinces	1,52,128	3,91,356	5,43,484	1,51,804	4,28,995	5,80,799
Madras	7,19,936	18,63,728	25,83,664	7,24,944	20,01,857	27,26,801
Other Provinces and Departments of Government	2,29,382	19,53,703	22,05,674	2,37,884	20,01,357	22,61,637
TOTAL	42,71,326	1,52,63,999	1,96,53,498	43,46,355	1,67,16,390	2,11,71,639
	1907-08			1908-09		
Burma	3,14,569	14,06,416	(a)17,27,575	3,33,744	14,41,083	(a)17,80,326
Eastern Bengal and Assam (d)	3,17,823	7,95,386	11,13,209	3,37,574	8,38,219	11,75,793
Bengal (d)	8,17,930	43,56,920	51,74,850	8,21,200	48,03,669	56,24,869
United Provinces of Agra and Oudh	5,73,783	15,18,291	(b)21,78,968	5,82,468	15,64,344	(b)22,33,140
Punjab	4,55,264	9,10,000	(g)13,65,858	4,73,301	9,36,818	(g)14,10,854
North-West Frontier Province	40,765	87,016	(g)1,27,821	42,362	86,734	(g)1,29,158
Bombay	8,02,300	40,53,780	(c)48,50,170	8,07,868	39,21,484	47,29,352
Central Provinces	1,60,661	4,27,835	5,88,496	1,65,324	3,98,483	5,63,807
Madras	7,43,137	21,97,430	29,40,567	7,65,204	21,82,766	29,47,970
Other Provinces and Departments of Government	2,49,536	21,00,599	(f)23,76,500	2,64,665	21,41,360	(f)24,28,398
TOTAL	44,75,768	1,78,53,667	2,24,44,014	45,93,710	1,83,14,960	2,30,23,667
	1909-10			1910-11		
Burma	3,59,522	14,69,528	(a)18,34,072	3,72,878	15,15,370	(a)18,92,951
Eastern Bengal and Assam (d)	3,53,437	8,46,876	12,00,313	3,69,641	8,65,200	12,34,841
Bengal (d)	8,69,758	47,09,102	55,78,860	9,09,057	44,53,016	53,62,073
United Provinces of Agra and Oudh	5,95,933	15,19,024	(b)22,03,791	6,14,307	16,03,180	(b)23,07,891
Punjab	4,86,324	9,65,357	14,51,681	5,12,123	9,83,204	(g)14,96,349
North-West Frontier Province	44,195	89,541	(g)1,32,163	40,213	92,315	1,32,528
Bombay	8,23,884	38,60,744	46,84,628	8,82,160	42,01,268	50,83,428
Central Provinces and Berar	1,72,324	3,63,877	5,36,201	1,91,001	4,10,670	6,01,671
Madras	8,05,335	22,23,659	30,28,994	7,92,567	22,76,732	30,69,299
Other Provinces and Departments of Government	2,74,160	22,44,473	(f)25,44,780	1,41,238	16,36,895	17,78,133
TOTAL	47,92,877	1,82,82,181	2,31,95,483	48,25,185	1,80,37,850	2,29,59,164

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangaloro, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10) and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

* See note marked (*) at foot of table No. 9. The figures under 'classes I to IV' include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04 to 1909-10.

† The figures in this column differ in some cases from the sums of the figures in the two preceding columns, as explained in notes (a), (b), (c), (f), (g), (h). The sum of the totals in the two preceding columns exceed the sum of the figures in the two 'total' columns in table No. 9 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 1, 3, and 7. Previous to 1908-09, however, some small differences occur

(a) Includes R6,567 in 1905-06, R5,855 in 1906-07, R6,596 in 1907-08, R5,499 in 1908-09, R5,022 in 1909-10 and R4,703 in 1910-11 being deductions on commission paid to thuggis

(b) Includes R78,918 in 1905-06, R80,643 in 1906-07, R86,894 in 1907-08, R86,328 in 1908-09, R86,829 in 1909-10 and R99,404 in 1910-11 on account of collections by employers under section 9 (2) of the Act, the details of which by classes are not available

(c) Excludes arrear collections of R5,910 for which the details under each Part are not available

(d) The figures from 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905

(e) Incomplete

(f) Includes R26,364 in 1907-08, R22,373 in 1908-09 and R26,147 in 1909-10 collected on the profits of some railway companies

(g) Includes arrear collections of R594, R735 and R1,022 in the Punjab in 1907-08, 1908-09 and 1910-11, respectively, and R 40, R62 and R127 in the North-West Frontier Province in 1907-08, 1908-09 and 1909-10, respectively, the details of which by classes are not available

TRIBUTES FROM NATIVE STATES

[TABLE 1, PAGE 164]

(Compiled from the Finance and Revenue Accounts of the Government of India)

The statistics of revenue recorded in this table represent tributes received from Native States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops, the latter constituting a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country. The figures do not show any important fluctuations from year to year except for arrears and their recovery and the levy of fees on succession (*nazarana*) in some cases.

The total receipts are less than one per cent of the total Indian revenue. The tributes and contributions amount to nearly 89 per cent, and those for special military forces are over 10 per cent of the total receipts. Fees on succession are on the average nearly 1 per cent.

Madras contributes nearly 51 per cent, India—General, which includes tributes and contributions from amongst others the Udaipur, Jaipur, Jodhpur, Kotah, Bhopal, and Jowrah States, nearly 23 per cent, Bombay 15 per cent, and Burma 5 per cent.

TRIBUTES FROM NATIVE STATES

No. 1

STATEMENT shewing TRIBUTES (in rupees) from NATIVE STATES in each PROVINCE in each official year 1906-07 to 1910-11

		Tributes and Contributions of Rs50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces	Fees on Successions	Total Tributes
India, General (a)	1906-07	11,81,761	1,37,254	6,43,156	9,265	19,71,436
	1907-08	10,52,720	2,21,590	6,09,547	7,594	18,91,451
	1908-09	11,12,720	2,60,260	6,89,522	3,017	20,65,519
	1909-10	9,96,053	2,20,510	6,66,710	4,144	18,87,417
	1910-11	11,09,387	2,18,924	8,03,590	1,26,089	22,57,990
Burma	1906-07	4,93,242		..	..	4,93,242
	1907-08	4,47,196		..	..	4,47,196
	1908-09	4,49,600		..	..	4,49,600
	1909-10	4,02,322		..	..	4,02,322
	1910-11	4,11,941		..	..	4,11,941
Eastern Bengal and Assam	1906-07	50,100		..	..	50,100
	1907-08	50,000		..	..	50,000
	1908-09	50,200		..	..	50,200
	1909-10	50,000		..	..	50,000
	1910-11	50,100		..	..	50,100
Bengal	1906-07	33,150		..	..	33,150
	1907-08	28,675		..	..	28,675
	1908-09	34,175		..	..	34,175
	1909-10	52,250		..	..	52,250
	1910-11	52,250		..	..	52,250
Punjab	1906-07	2,31,000	45,780	..	..	2,76,780
	1907-08	2,31,000	45,158	..	..	2,76,158
	1908-09	2,31,000	46,516	..	6,600	2,84,116
	1909-10	2,31,000	45,890	..	1,00,000	3,76,890
	1910-11	2,31,000	45,849	..	..	2,76,849
Central Provinces and Berar	1906-07	2,91,937		..	1,600	2,93,537
	1907-08	1,40,437		..	1,000	1,41,437
	1908-09	2,47,287		..	336	2,47,623
	1909-10	2,38,587		..	..	2,38,587
	1910-11	2,42,437		..	..	2,42,437
Bombay	1906-07	12,22,323	50,553	74,440	41,327	13,88,643
	1907-08	12,45,102	45,979	1,23,387	10,508	14,24,976
	1908-09	11,14,685	..	82,258	8,464	12,05,407
	1909-10	12,62,592	..	..	58,030	13,20,622
	1910-11	13,17,772	..	..	5,841	13,23,613
Madras	1906-07	42,83,112	24,701	2,00,089	..	45,07,902
	1907-08	42,83,112	24,701	2,00,089	..	45,07,902
	1908-09	42,83,112	24,701	2,00,089	..	45,07,902
	1909-10	42,83,112	13,318	2,00,089	..	44,96,519
	1910-11	42,83,112	13,318	2,00,089	..	44,96,519
Total	1906-07	80,44,913		9,17,685	52,192	90,14,790
	1907-08	78,15,670		9,33,023	19,102	87,67,795
	1908-09	78,54,256		9,71,869	18,417	88,44,542
	1909-10	77,95,634		8,66,799	1,62,174	88,24,607
	1910-11	79,76,090		10,03,679	1,31,930	91,11,699

(a) Includes amongst others Udaipur, Jaipur, Jodhpur, Kotah, Bhopal and Jowrah States

INTEREST RECEIPTS

[TABLE 1, PAGE 166]

(Compiled from the Finance and Revenue Accounts of the Government of India)

The interest receipts in this section do not include interest on public works capital. The most important items included under this head of revenue are the loans and advances made by the Imperial Government to the Presidency Corporations and to Native States, as well as those by the Provincial Governments to mofussil municipalities and cultivators. The amount of the interest accrued on the former comes to about 33 per cent, and on the latter 26 per cent of total receipts. This head also includes the interest on the securities held by the Paper Currency Department which contributes about 26 per cent of the total. There are other minor items, such as interest on securities of provincial funds, on arrears of revenue, and on overdrawn capital of guaranteed railways, which are included under this head of revenue.

The total receipts amount to about 1½ per cent of the total Indian revenue. India—General, which includes the transactions of the Government of India, contributes nearly one half of the receipts, Bombay about a fifth, Bengal a seventh, the United Provinces of Agra and Oudh about one-twelfth and Madras one-seventeenth.

INTEREST RECEIPTS

No. 1

STATEMENT shewing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year, 1906-07 to 1910-11

		Imperial Loans and Advances			Provincial Loans and Advances			On Currency investments	Securities of Provincial funds	On arrears of Revenue	On overdrawn capital of Guaranteed Railways	Other items	Total
		Native States	Presidency Corporations	Others	Mofussil Municipalities	Advances to cultivators	Other Loans and advances						
India, General (a)	1906-07	11,16,468	..	75,045	..	..	15,500	34,70,420	2,430	12	4,40,290	50,068	51,70,233
	1907-08	10,58,570	..	74,187	..	..	15,638	34,70,420	944	..	10,66,923	1,992	56,88,674
	1908-09	10,75,480	..	70,057	..	..	15,537	34,70,420	1,434	..	11,09,619	7,88,248	65,81,375
	1909-10	9,09,775	..	78,765	..	..	17,000	34,70,420	1,539	1	20,60,085	3,58,554	68,87,139
	1910-11	6,66,415	..	71,962	..	..	15,418	34,70,420	1,645		27,41,654	4,34,903	74,62,417
Burma	1906-07	..	..	..	12,097	48,322	1,364	..	..	..	..	234	62,017
	1907-08	..	..	..	23,231	69,457	554	..	..	..	..	60	93,302
	1908-09	..	..	..	34,292	85,759	708	..	..	..	..	..	1,20,759
	1909-10	..	..	..	33,267	72,347	7,809	..	..	..	..	..	1,13,423
	1910-11	..	..	..	34,669	61,460	13,792	..	..	..	..	..	1,09,321
Eastern Bengal and Assam	1906-07	..	..	..	6,823	17,283	7,329	..	7,154	7,098	..	1,243	46,730
	1907-08	..	..	..	10,349	14,596	9,042	..	7,762	8,805	..	883	81,437
	1908-09	..	..	..	12,804	39,547	76,560	..	5,534	4,370	..	1,099	1,39,914
	1909-10	..	..	..	14,825	46,183	79,008	..	5,735	4,546	..	838	1,51,135
	1910-11	..	..	..	22,546	56,742	81,905	..	5,729	4,886	..	1,187	1,72,995
Bengal	1906-07	..	13,26,981	..	1,43,978	52,308	6,170	..	9,255	67,552	..	19,074	16,25,318
	1907-08	..	12,72,197	..	1,47,447	1,06,498	54,842	..	9,714	64,712	..	2,395	17,57,805
	1908-09	..	12,63,530	..	1,57,324	1,35,652	1,85,356	..	7,070	37,071	..	2,379	17,88,382
	1909-10	..	11,94,206	..	1,55,512	3,21,535	2,78,428	..	6,634	32,020	..	2,646	19,91,551
	1910-11	..	12,23,248	..	1,61,714	3,23,368	2,22,432	..	8,108	31,650	..	2,585	19,78,105
United Provinces of Agra and Oudh	1906-07	..	..	..	3,59,993	1,04,476	74,331	..	31,385	..	..	65	5,70,160
	1907-08	..	..	..	3,52,172	1,47,985	1,05,340	..	33,525	..	..	328	6,44,350
	1908-09	..	..	..	3,80,674	7,26,922	1,94,293	..	13,064	..	..	3,700	13,18,653
	1909-10	..	..	..	4,14,991	9,30,666	2,59,306	..	13,040	..	..	1,310	16,19,313
	1910-11	..	..	..	4,41,522	8,98,659	2,45,810	..	13,455	..	..	72	15,99,518
Punjab	1906-07	51,661	..	..	1,81,312	1,20,938	3,244	..	1,851	7,988	..	10	3,67,007
	1907-08	42,060	..	..	1,76,885	1,04,587	3,816	..	2,146	4,993	..	1	3,35,388
	1908-09	34,359	..	..	1,62,992	1,11,328	10,699	..	..	5,364	..	105	3,24,746
	1909-10	25,573	..	..	1,66,097	1,70,554	18,082	..	..	20,324	..	..	4,00,630
	1910-11	16,000	..	..	1,45,634	1,30,479	11,504	..	..	18,359	..	2	3,21,978
North-West Frontier Province	1906-07	..	..	9,948	..	..	..	..	..	..	..	..	9,948
	1907-08	..	..	13,008	..	..	..	..	..	..	..	40	13,048
	1908-09	..	..	12,939	..	..	..	..	..	..	..	..	12,939
	1909-10	..	..	11,751	..	..	..	..	..	..	..	..	11,751
	1910-11	..	..	17,692	..	..	..	..	..	..	..	..	17,692
Central Provinces and Berar	1906-07	..	..	..	29,200	54,043	..	..	6,850	..	..	1,455	91,548
	1907-08	..	..	..	47,620	36,164	..	..	6,851	..	..	747	91,382
	1908-09	..	..	..	42,778	1,06,741	263	..	2,989	..	..	1,652	1,53,823
	1909-10	3,439	..	..	49,610	1,96,497	1,069	..	2,989	..	..	3,920	2,57,524
	1910-11	342	..	..	59,244	1,85,267	1,322	..	2,989	..	..	3,420	2,53,084
Madras	1906-07	..	2,84,848	..	76,239	1,68,982	4,879	..	1,09,614	42,547	..	2,340	6,89,449
	1907-08	..	3,13,303	..	83,292	1,77,554	2,525	..	1,37,915	33,002	..	2,293	7,50,884
	1908-09	..	3,55,325	45,392	82,689	1,67,878	76,132	..	6,443	29,487	..	505	7,63,851
	1909-10	..	4,17,275	44,399	85,687	1,93,198	72,971	..	6,443	26,006	..	2	8,45,931
	1910-11	..	4,67,654	43,269	1,05,907	2,37,516	69,980	..	6,443	33,713	..	1	9,63,583
Bombay	1906-07	4,43,963	13,25,568	1,191	41,231	3,50,359	95,444	..	74,783	4,959	..	3,370	23,38,868
	1907-08	2,70,152	13,15,755	1,272	95,477	5,71,074	86,408	..	74,458	14,346	12,657	1,154	24,43,690
	1908-09	2,71,993	13,07,692	873	43,164	5,34,909	75,332	..	50,906	5,686	18,418	2,651	23,11,624
	1909-10	3,03,062	12,99,951	223	30,157	11,82,243	95,816	..	50,916	5,745	..	2,722	29,70,440
	1910-11	3,01,250	12,90,602	10,678	31,737	11,50,986	1,89,588	..	46,777	6,500	..	2,775	29,80,893
Total	1906-07	16,12,095	29,35,397	86,184	8,50,583	9,16,711	2,98,261	34,70,420	2,43,322	1,80,156	4,40,290	77,859	1,09,71,279
	1907-08	13,71,682	30,01,255	88,467	9,36,473	12,58,635	2,79,382	34,70,420	2,78,315	1,25,858	10,79,580	9,893	1,18,99,960
	1908-09	13,81,832	29,26,547	1,29,841	9,16,106	19,08,736	6,84,796	34,70,420	87,440	81,978	11,28,037	8,00,339	1,34,66,066
	1909-10	12,32,334	29,41,892	1,35,638	9,50,096	31,13,223	8,29,499	34,70,420	87,295	88,642	20,60,085	3,69,992	1,52,48,837
	1910-11	9,84,507	29,86,504	1,43,601	10,01,473	30,44,477	8,01,751	34,70,429	85,146	95,108	27,41,654	4,44,945	1,57,99,586

(a) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and the Central India, Rajputana, and Baluchistan Agencies

[SIXTH ISSUE]

PRESENTED
BY

STATISTICS OF BRITISH INDIA

(WITH STATISTICS, WHERE AVAILABLE, RELATING TO CERTAIN NATIVE STATES)

For 1911-12 and preceding years

PART IV *(b)*

FINANCE AND REVENUE

INCLUDING STATISTICS RELATING TO

Principal Heads of Revenue: Land Revenue, Opium, Salt, Stamps, Customs, etc.

COMPILED IN THE OFFICE OF
THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE,
INDIA

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1913

Price One Rupee or One Shilling and Sixpence

NOTICE.

In the sections relating to "Salt," "Stamps," "Excise," and "Income Tax," the figures for 1911-12 refer to the newly constituted provinces of Assam, Bengal, and Bihar and Orissa, although the reconstitution was made with effect from 1st April 1912.

STATISTICS OF BRITISH INDIA

PART IV (*b*)—FINANCE AND REVENUE

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		1880-81	1885-86	1890-91	1895-96	1900-01	1905-06	1910-11	1911-12
LAND REVENUE—									
Receipts	₹	...	...	24,75,42,050	27,02,26,190	27,37,81,705	29,74,64,233	33,08,32,886	33,17,42,433
Charges	"	...	...	3,67,61,360	4,09,70,540	4,22,31,350	5,00,11,481	5,49,07,649	5,67,66,274
FORESTS—									
Area	sq. M.	...	...	112,608	112,511	208,369	233,651	243,478	(b)
Revenue	₹	...	...	1,49,67,135	1,70,99,380	1,97,70,493	2,66,74,593	2,74,05,454	
Expenditure	"	...	...	80,63,125	93,32,610	1,11,60,040	1,42,58,521	1,52,44,023	
Outturn of Forest produce—									
Timber and fuel	c. ft.	...	...	...	...	...	246,334,840	260,583,175	
Bamboos	Number	...	...	...	...	...	210,173,780	224,881,423	
Minor produce	₹	...	...	...	...	...	55,12,819	95,27,822	
OPIUM—									
Receipts	"	10,48,00,510	8,94,25,150	7,87,91,820	7,12,39,220	7,65,33,633	8,20,31,694	11,28,29,433	8,94,19,170
Charges	"	2,02,87,570	3,05,76,740	2,18,07,970	2,06,89,410	2,67,88,124	2,83,36,616	1,86,99,859	1,09,41,776
Area under cultivation	Acres	536,282	594,921	501,719	532,272	606,662	613,996	362,868	200,672
Production to August 31	Mds.	94,798	121,500	85,099	87,281	89,119	107,228	44,926	31,473
SALT—									
Receipts	₹	7,06,27,656	6,32,08,497	8,23,16,832	8,57,13,440	9,05,05,670	6,07,89,821	4,44,53,010	5,19,57,938
Charges	"	36,34,382	42,24,292	46,52,727	61,69,160	64,12,715	67,34,095	72,09,295	73,66,177
Quantity consumed	Mds.	27,363,609	31,690,062	33,280,738	34,686,331	35,515,282	38,599,745	40,565,988	47,852,907
Duty	₹	6,76,64,790	6,02,48,710	7,98,10,730	8,31,14,370	8,75,57,736	5,73,97,425	4,08,17,010	4,81,42,596
STAMPS—									
Receipts	"	3,24,86,550	3,66,14,216	4,07,20,810	4,72,10,020	5,01,06,562	5,85,10,734	7,56,47,769	7,58,62,537
Charges	"	10,91,140	10,95,710	11,73,390	13,27,250	15,49,190	18,92,767	21,24,855	23,02,475
EXCISE—									
Receipts	"	3,18,79,960	3,98,20,531	4,92,12,736	5,85,36,608	5,91,98,376	8,53,37,424	10,54,10,786	11,41,05,045
Charges	"	9,12,797	11,90,469	17,49,806	21,17,171	25,23,808	38,83,446	62,14,273	64,59,350
PROVINCIAL RATES—									
Revenue	"	...	...	3,49,12,400	3,70,70,050	3,84,40,692	4,19,70,756	83,15,677	82,30,195
Expenditure	"	...	...	54,040	52,675	5,09,616	5,58,168	69,363	85,418
CUSTOMS REVENUE—									
From Imports	"	1,77,13,580	43,54,500	79,44,510	3,97,86,452	4,01,42,293	5,00,89,920	8,08,61,009	7,72,85,987
" Exports	"	71,86,610	74,88,490	92,10,895	92,92,242	84,89,433	1,15,11,257	1,30,87,498	1,36,23,202
INCOME TAX—									
Assessees and collections—									
Incomes, less than ₹1,000	Number	...	...	274,259	299,790	303,425	(a) 30	...	(a) 20
	₹	...	...	31,39,910	34,51,970	35,20,956	(a) 395	...	(a) 170
" less than ₹2,000	Number	...	...	92,951	109,012	118,277	164,347	180,892	187,360
	₹	...	...	25,33,290	29,76,350	32,95,259	42,69,507	48,22,957	49,94,512
" ₹2,000 and above	Number	...	...	56,808	65,291	70,932	83,812	95,647	100,337
	₹	...	...	90,41,831	1,07,22,002	1,17,16,128	1,42,50,547	1,68,50,257	1,89,12,523
TOTAL (inclusive of interest on securities)	Number	...	...	425,614	476,917	498,686	249,444	277,822	288,988
	₹	...	...	1,57,79,390	1,81,67,620	1,96,64,911	1,96,53,498	2,29,64,370	2,40,03,720
TRIBUTES FROM NATIVE STATES	₹	...	...	76,04,216	79,23,010	86,67,249	89,61,451	91,11,699	89,25,074
INTEREST RECEIPTS	"	...	...	89,26,309	80,12,670	89,26,309	1,06,06,641	1,57,99,586	1,48,76,078

(a) With effect from the 1st April 1903 the taxable minimum of income was raised from ₹500 to ₹1,000 by the Indian Income Tax (Amendment) Act, XI of 1903. These figures represent arrears of 1902-03

(b) Figures for 1911-12 not yet available

LAND REVENUE

[TABLES 1 AND 2, PAGES 5 AND 6]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This section shows the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents over a quarter of the total revenue of India, is made up on the average of the last five years, chiefly of receipts under the following heads :—

Ordinary land revenue	about 90 per cent
Assessment of alienated lands less quit-rents	,, 3 per cent
Capitation tax	,, 3 per cent
Fisheries and miscellaneous revenue	,, 3 per cent

Receipts from the sale of proprietary right, waste lands, etc., and recovery of survey and settlement charges amounted to 1 per cent. Land revenue due to irrigation amounts to about 1¾ crores of rupees and represents over 5 per cent of the total land revenue, but is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to nearly 29 crores, of which about 6½ crores are contributed by Madras and the United Provinces each, 4 crores by Bombay, 3 crores by Bengal, 2¼ crores by the Punjab and Burma each, and nearly 2 crores by Eastern Bengal and Assam, and 1¾ crores by the Central Provinces and Berar. The permanent settlement system obtains over the greater part of Bengal and Eastern Bengal, nearly a third of Madras, some districts of the United Provinces, and other scattered tracts.

The falling-off of 1·62 crores in 1907-08 is attributable to the suspensions and remissions which were sanctioned on a very large scale consequent on the prevalence of famine. The remissions and suspensions were largest (*viz.*, a crore) in the United Provinces; Bombay comes next with 34 lakhs, and the Punjab and the Central Provinces account for 20 and 11 lakhs, respectively.

In 1908-09 there was a rise in land revenue by 1¼ crores owing mainly to large collection of famine arrears. The largest increase took place in the United Provinces (1·25 crores), Burma and Madras standing next with 22·7 lakhs and 4·15 lakhs, respectively.

In 1909-10, agricultural conditions were very good on the whole, and land revenue rose by over 2·06 crores, of which Bombay accounted for 64·3 lakhs, the Punjab 52·8 lakhs, the United Provinces 41·7 lakhs, the Central Provinces and Berar 22·3 lakhs, Madras 14·1 lakhs, Eastern Bengal and Assam 5·8 lakhs, and Bengal 4·5 lakhs.

The falling-off of 49·6 lakhs in 1910-11 is attributable mainly to remissions and suspensions: the United and the Central Provinces are jointly responsible for some 30 lakhs of the stated decrease; Burma accounts for 13·6 lakhs and the Punjab for 8·6 lakhs. Madras, on the other hand, showed an increase of 11·4 lakhs.

The falling-off of 29·2 lakhs in 1911-12 is attributable to suspensions and remissions. Owing to absence of timely rain in the northern districts the remissions and suspensions were largest (47·1 lakhs) in the Bombay Presidency, the United Provinces coming next with 14 lakhs. On the other hand Burma showed an increase of 16·6 lakhs, Madras 9·1 lakhs, Central Provinces and Berar 4 lakhs, and the Punjab 3·1 lakhs.

Bombay contributes about 97 per cent of the receipts from assessment of alienated lands less quit-rents, and the Punjab over 2 per cent, while the share of Bengal is below 1 per cent.

Nearly the whole of the capitation tax is derived from Burma, Eastern Bengal and Assam being the only other province which contributes towards this head to the extent of about 3 per cent.

Burma is responsible for more than a half of the fisheries and miscellaneous revenue. The Punjab, and the United Provinces, contribute from 5 to 8 lakhs each; Eastern Bengal and Assam, Madras, Bombay, Bengal, the North-West Frontier Province, and the Central Provinces and Berar follow with shares varying from 1½ to 4 lakhs each.

Land revenue due to irrigation is derived chiefly from Madras, the Punjab, Bombay, and the United Provinces.

The expenditure on land revenue (including district administration) is about 17 per cent of the receipts and represents nearly 5 per cent of the total expenditure.

The detailed items on the five years' average are :—

Charges of district administration	44 per cent
District charges	24 per cent
Allowances to district and village officers	12 per cent
Survey and settlements	12 per cent
Commissions on collections	5 per cent
Management of Government estates and grazing lands	2 per cent

The expenditure on district administration is the highest in Madras which is answerable for 20 per cent. The United Provinces comes next with a share of 18 per cent, Bombay accounts for about 15 per cent, Bengal for 12 per cent, Burma for 10 per cent, and the Punjab for 9 per cent; Eastern Bengal and Assam is responsible for 8 per cent and the Central Provinces and Berar for 5 per cent.

LAND REVENUE—*continued*

Eastern Bengal and Assam leads with a share of about 23 per cent of the expenditure on survey and settlements, Bengal accounts for 20 per cent, Madras for 18 per cent, and the Punjab for about 15 per cent, Burma accounts for 10 per cent, while the Central Provinces and the United Provinces are jointly debited to the extent of about 9 per cent only.

The United Provinces are responsible for 27 per cent of the expenditure under district charges; Bombay comes next with 20 per cent; Madras is answerable for 17 per cent, the Punjab 12 per cent, Burma 10 per cent, and the Central Provinces 7 per cent.

Madras is answerable for nearly 62 per cent of the expenditure under "Allowances to district and village officers," Bombay nearly 22 per cent, and the Central Provinces 16 per cent.

LAND REVENUE

No. 1

LAND REVENUE RECEIPTS (in rupees) in each PROVINCE in each official year, 1907-08 to 1911-12

		Ordinary Land Revenue	Assessment of alienated lands, less quit-rents	Capitation tax	Sale of proprietary right, waste lands, etc.	Fisheries and miscellaneous revenue	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
India, General (a)	1907-08	13,20,828	..	6,208	2,654	1,74,962	..	15,04,652	..	15,04,652
	1908-09	16,14,455	..	2,340	3,241	1,73,742	..	17,93,778	..	17,93,778
	1909-10	16,78,836	..	966	7,964	1,95,897	..	18,83,663	..	18,83,663
	1910-11	14,97,716	..	1,403	2,314	1,93,367	..	16,99,800	..	16,99,800
	1911-12	14,25,438	..	1,789	13,110	2,22,227	..	16,62,564	..	16,62,564
Burma	1907-08	2,45,96,960	..	88,59,325	48,937	52,42,943	..	3,87,48,165	*29,581*	3,87,18,584
	1908-09	2,58,56,618	..	96,58,372	11,153	55,42,762	..	4,10,68,905	*80,136*	4,09,88,769
	1909-10	2,58,60,193	..	96,10,981	35,716	65,22,578	..	4,20,29,468	*96,682*	4,19,32,886
	1910-11	2,45,04,860	..	98,64,964	..	62,48,959	..	4,06,18,783	*1,17,395*	4,05,01,388
	1911-12	2,61,60,935	..	92,92,367	1,764	64,18,445	..	4,18,73,511	*1,38,253*	4,17,35,258
Eastern Bengal and Assam	1907-08	1,88,10,984	9,211	2,58,039	6,654	3,50,714	7,39,112	2,01,74,714	..	2,01,74,714
	1908-09	1,88,61,448	9,179	2,35,298	15,109	4,11,988	3,29,638	1,98,62,660	..	1,98,62,660
	1909-10	1,94,46,328	9,288	2,52,414	14,288	3,99,268	1,49,599	2,02,71,185	..	2,02,71,185
	1910-11	1,94,55,933	9,146	2,73,510	20,650	4,25,231	34,448	2,02,18,918	..	2,02,18,918
	1911-12	1,95,39,850	8,690	2,92,966	11,217	4,59,634	24,713	2,03,37,070	..	2,03,37,070
Bengal	1907-08	2,80,85,306	78,011	161	51,422	2,33,429	7,57,391	2,92,05,720	..	2,92,05,720
	1908-09	2,86,46,849	77,358	5,103	52,952	2,34,471	2,56,710	2,92,73,443	..	2,92,73,443
	1909-10	2,90,96,514	65,262	645	1,51,876	2,68,994	9,02,005	3,04,85,296	..	3,04,85,296
	1910-11	2,88,79,644	64,446	4,427	51,773	2,53,852	11,15,389	3,03,69,531	..	3,03,69,531
	1911-12	2,87,99,233	64,214	3,028	36,812	2,23,463	6,93,111	2,98,19,861	..	2,98,19,861
United Provinces	1907-08	5,23,87,259	..	..	16,914	6,61,060	..	5,30,65,233	*16,53,384*	5,14,31,849
	1908-09	6,49,66,067	..	..	11,830	6,41,729	..	6,56,19,626	*16,34,249*	6,39,85,377
	1909-10	6,91,36,130	..	..	1,585	7,24,070	..	6,98,61,785	*16,53,415*	6,82,08,370
	1910-11	6,67,73,841	..	..	1,202	7,21,221	..	6,74,96,264	*16,73,125*	6,58,23,139
	1911-12	6,53,75,297	..	..	6,945	7,13,950	..	6,60,96,192	*16,96,429*	6,43,99,763
Punjab	1907-08	2,31,66,047	1,99,281	..	6,77,029	7,94,372	..	2,48,36,729	*23,61,364*	2,24,55,365
	1908-09	2,30,96,021	1,86,926	..	5,45,189	7,51,241	..	2,45,79,377	*24,90,477*	2,20,88,900
	1909-10	2,83,75,609	2,26,245	..	19,62,923	8,22,747	..	3,13,87,524	*30,51,748*	2,83,36,376
	1910-11	2,75,18,728	2,18,846	..	12,22,192	8,20,866	..	2,97,80,632	*34,61,680*	2,63,18,952
	1911-12	2,78,29,787	1,80,120	..	59,93,689	7,87,190	..	3,47,90,786	*58,24,503*	2,89,66,283
North-West Frontier Province	1907-08	21,33,158	6,189	..	436	2,15,066	..	23,54,849	*52,568*	23,02,281
	1908-09	21,49,467	5,264	..	1,488	1,85,902	..	23,42,121	*90,330*	22,51,791
	1909-10	21,39,423	5,166	..	..	1,86,110	..	23,30,699	*75,394*	22,55,305
	1910-11	20,10,038	5,063	..	..	1,64,056	..	21,79,157	*46,426*	21,32,731
	1911-12	19,89,943	4,827	..	600	1,53,473	..	21,48,843	*65,470*	20,83,373
Madras	1907-08	6,24,17,034	..	..	1,04,335	5,36,888	..	6,30,58,257	*93,49,279*	5,37,08,978
	1908-09	6,30,62,148	..	..	3,53,296	2,85,789	..	6,37,01,233	*95,76,374*	5,41,24,859
	1909-10	6,44,72,596	..	..	1,19,619	3,22,922	..	6,49,15,137	*94,93,234*	5,54,21,903
	1910-11	6,56,09,641	..	..	1,88,651	3,24,278	..	6,61,22,570	*98,46,177*	5,62,76,393
	1911-12	6,65,27,824	..	..	1,80,424	3,11,649	..	6,70,19,897	*1,04,86,911*	5,65,32,986
Bombay	1907-08	3,80,41,656	91,65,574	..	..	8,03,984	..	4,80,11,214	*21,61,813*	4,58,49,401
	1908-09	3,83,33,457	92,24,262	..	..	3,21,813	..	4,78,79,532	*24,94,102*	4,53,85,430
	1909-10	4,47,65,857	95,90,522	..	..	4,47,134	..	5,48,03,513	*23,91,047*	5,24,12,466
	1910-11	4,43,95,772	95,94,302	..	..	2,26,029	..	5,42,16,103	*25,25,275*	5,16,90,828
	1911-12	3,96,78,903	95,64,777	..	..	1,62,169	..	4,94,05,849	*20,56,288*	4,73,49,561
Central Provinces and Berar	1907-08	1,57,57,749	..	..	25,707	2,02,595	..	1,59,86,051	..	1,59,86,051
	1908-09	1,63,73,624	..	..	86,264	1,71,003	..	1,66,30,891	..	1,66,30,891
	1909-10	1,86,07,967	..	..	26,208	1,40,496	..	1,87,74,671	..	1,87,74,671
	1910-11	1,79,69,633	..	..	14,606	1,46,889	..	1,81,31,128	..	1,81,31,128
	1911-12	1,83,68,827	..	..	46,133	1,72,900	..	1,85,87,860	*4,123*	1,85,83,737
TOTAL	1907-08	26,67,16,981	94,58,266	91,23,733	9,34,088	92,16,013	14,96,503	29,69,45,584	*1,56,07,989*	28,13,37,595
	1908-09	28,29,60,154	95,02,989	99,01,113	10,80,522	87,20,440	5,86,348	31,27,51,566	*1,63,65,668*	29,63,85,898
	1909-10	30,35,79,453	98,96,483	98,65,006	23,20,179	1,00,30,216	10,51,604	33,67,42,941	*1,67,60,820*	31,99,82,121
	1910-11	29,86,15,806	98,91,803	1,01,44,304	15,01,388	95,29,748	11,49,837	33,08,32,886	*1,76,70,078*	31,31,62,808
	1911-12	29,56,96,037	98,22,628	95,90,150	62,90,694	96,25,109	7,17,824	33,17,42,433	*2,02,71,977*	31,14,70,456

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies

No. 2

LAND REVENUE EXPENDITURE (in rupees) in each PROVINCE in each official year, 1907-08 to 1911-12

		Charges of District Administration	Survey and settlements	Directorate	District charges	Management of Government estates and grazing lands	Commissions on Collections	Allowances to District and Village Officers	Other charges	Total Expenditure
India, General	1907-08	2,84,083	2,25,628	11,059	1,24,165	..	21,822	..	..	6,66,757
	1908-09	3,02,134	2,42,927	8,985	1,45,462	..	14,230	..	..	7,13,738
	1909-10	3,07,712	2,40,205	8,727	1,36,781	..	15,918	..	..	7,09,343
	1910-11	3,03,365	1,90,252	10,014	1,43,865	..	22,757	..	..	6,70,253
	1911-12	3,08,481	1,54,350	12,873	1,51,055	..	15,395	..	..	6,42,104
Burma	1907-08	27,20,748	8,53,360	..	8,60,564	..	20,50,432	..	..	64,85,104
	1908-09	23,93,548	8,52,490	..	13,62,018	..	22,11,298	..	..	68,19,354
	1909-10	23,81,643	6,85,601	..	14,29,013	..	21,39,464	..	..	66,35,721
	1910-11	24,35,770	5,49,566	..	14,92,695	..	20,33,988	..	..	65,12,019
	1911-12	25,00,120	5,53,481	..	15,64,409	..	22,05,995	..	..	68,23,955
Eastern Bengal and Assam	1907-08	19,07,779	11,60,792	38,409	2,28,176	3,30,538	3,69,190	4,488	..	40,39,363
	1908-09	19,54,936	14,48,549	67,306	2,33,819	3,32,803	3,21,675	4,018	..	43,58,106
	1909-10	19,54,707	15,69,997	50,672	2,22,190	3,28,548	3,62,672	1,937	..	44,90,723
	1910-11	20,07,973	16,52,663	48,014	2,20,339	2,81,192	3,81,752	1,578	..	45,93,511
	1911-12	21,79,283	16,36,199	38,263	2,35,474	3,43,225	4,02,551	1,409	..	48,81,404
Bengal	1907-08	26,77,175	11,66,875	35,103	2,36,022	5,68,767	1,542	..	..	46,85,484
	1908-09	27,39,528	13,60,215	35,854	2,36,506	4,03,719	1,435	..	..	48,27,257
	1909-10	27,17,104	14,54,347	41,332	2,57,117	3,51,145	2,868	..	..	49,23,913
	1910-11	27,34,596	13,62,327	37,162	3,74,049	4,35,969	3,398	..	..	49,47,501
	1911-12	31,19,200	12,80,478	33,308	3,81,465	4,33,881	3,440	..	..	52,51,772
United Provinces	1907-08	42,69,609	2,76,421	1,30,012	35,87,920	2,58,306	4,960	..	26,549	85,53,777
	1908-09	45,11,607	1,80,166	1,26,393	36,04,274	2,48,691	4,982	..	198	86,76,311
	1909-10	43,52,003	35,607	1,14,701	36,02,444	2,58,094	5,042	..	..	83,67,891
	1910-11	43,64,620	24,839	1,12,133	36,38,889	2,45,092	5,256	..	..	83,90,829
	1911-12	43,95,165	82,821	1,23,248	37,98,001	2,39,126	3,950	..	250	86,42,061
Punjab	1907-08	21,16,463	10,76,525	57,572	15,41,702	12,504	..	6,437	..	48,11,203
	1908-09	21,72,200	10,12,897	61,269	17,07,950	12,596	..	8,035	..	49,74,947
	1909-10	21,39,287	10,11,013	60,313	15,58,991	13,665	..	2,658	..	47,85,927
	1910-11	21,96,579	8,88,999	65,941	14,98,510	16,045	..	14,417	..	46,80,491
	1911-12	22,52,484	8,95,310	54,244	15,76,497	16,143	..	8,296	..	48,02,974
North-West Frontier Province	1907-08	3,46,555	68,401	..	1,55,077	12,517	..	15,861	..	5,98,411
	1908-09	3,56,753	187	..	1,75,618	14,515	..	11,672	..	5,58,745
	1909-10	3,79,603	6,100	..	1,72,146	20,104	..	9,247	..	5,87,200
	1910-11	3,88,155	618	..	1,72,004	13,881	..	13,516	..	5,88,174
	1911-12	3,97,169	—462	..	1,79,966	16,658	..	10,273	..	6,03,664
Madras	1907-08	44,83,066	10,28,555	60,034	21,83,495	..	..	40,35,753	81,542	1,18,67,445
	1908-09	46,22,261	11,35,819	61,706	22,34,821	..	..	38,40,431	1,22,216	1,20,17,254
	1909-10	47,39,799	12,49,934	63,869	23,24,004	..	..	39,30,007	96,483	1,24,04,096
	1910-11	50,13,822	13,66,987	63,071	23,38,439	..	..	38,70,549	97,468	1,27,50,336
	1911-12	50,60,997	13,35,903	52,371	24,18,138	..	..	39,81,166	89,390	1,29,37,965
Bombay	1907-08	34,74,297	1,09,850	2,49,297	24,76,092	..	724	13,27,515	..	76,37,775
	1908-09	36,10,495	1,32,949	2,62,305	27,54,261	..	..	13,56,783	..	81,16,793
	1909-10	35,55,265	1,43,541	2,74,471	26,25,979	..	..	14,22,187	..	80,21,443
	1910-11	35,50,986	1,38,382	2,43,630	25,42,565	..	..	13,91,923	..	78,67,486
	1911-12	37,91,861	1,42,468	2,33,290	26,62,506	..	..	14,42,621	..	82,72,746
Central Provinces and Berar	1907-08	11,45,644	3,46,034	73,799	9,00,822	53,925	25,277	10,05,973	..	35,51,474
	1908-09	11,63,955	4,09,745	76,748	9,77,304	62,526	36,374	10,12,861	..	37,39,513
	1909-10	11,48,673	5,42,686	83,179	9,21,184	57,943	46,691	10,16,052	..	38,16,408
	1910-11	11,81,057	5,99,982	73,963	9,14,713	72,013	45,309	10 20,012	..	39,07,049
	1911-12	12,32,284	4,58,000	78,300	9,98,033	61,541	51,017	10,28,454	..	39,07,629
Total	1907-08	2,34,25,419	63,07,441	6,55,276	1,18,17,692	12,36,557	24,73,947	63,96,027	1,08,091	5,28,96,793
	1908-09	2,38,27,417	67,70,944	7,00,566	1,22,94,035	10,74,850	25,89,994	62,33,800	1,22,414	5,48,02,018
	1909-10	2,36,75,796	69,39,031	6,97,264	1,24,82,033	10,29,499	25,72,655	63,82,088	96,483	5,47,42,665
	1910-11	2,41,76,923	67,74,615	6,53,928	1,23,49,849	10,64,192	24,92,460	63,11,995	97,468	5,49,07,649
	1911-12	2,52,36,994	65,88,058	6,20,897	1,39,65,544	11,10,574	26,82,348	64,72,219	89,640	5,67,66,274

FORESTS

[TABLES 1 TO 9, PAGES 9 to 32]

(Compiled from the annual Statistics relating to Forest Administration in British India published by the Government of India and from Provincial Reports on Forest Administration)

These tables show statistics regarding State forests only, *i.e.*, lands administered as forests by the Forest Department of the Government of India under legal enactments for the time being in force dealing with forests. There are in British India immense forest areas outside the direct control of the Forest Department, which are managed by district officers, local boards or municipalities or by private owners, statistics regarding which are not shown in these tables. Forest areas in Native States also are not taken into account in these tables.

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest lands.

The "Reserves" are forests intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons.

The "Protected" forests may be either in a state of transition to reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities.

The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Table No. 1 shows all State forest lands and proportion thereof to total area in British India in each year from 1891-92 to 1910-11. Out of the 243,478 square miles under State management in 1910-11, which is 23·9 per cent of the total area (1,016,282 square miles) of British India, 96,387 square miles or 9·5 per cent were reserved, 8,507 or 1 per cent were protected, and the remaining 138,584 or 14 per cent were unclassed.

Table No. 2 shows all State forest lands and proportion thereof to whole area in each province in each of the five years ending 1910-11. These provincial statistics show that in 1910-11, the percentage of forest land varied from 1·8 per cent in the North-West Frontier Province and 3·9 per cent in the United Provinces to 30·7 per cent in Eastern Bengal and Assam, 62·1 per cent in the Andamans, and 80·7 per cent in Burma. The largest area of unclassed forests occurs in those provinces where the population is scantiest; in fact Burma claims 111,150 square miles or 80 per cent of the total area under this head, while Eastern Bengal and Assam appropriates the bulk of the balance, *i.e.*, 22,416 square miles or 16·2 per cent.

Table No. 3 shows the progress of working-plans in each province and circle in each official year from 1906-07 to 1910-11. Under the Forest Acts the Provincial Government deputes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations, such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1910-11 show that 50,183 square miles or 52·1 per cent of the area of reserved forests are worked under regular plans.

The direct value of forests to the State may be gauged by the financial results of their working as shown in tables Nos. 4 to 7. In 1910-11 the gross revenue collected through the agency of the Department amounted to R2·7 crores and the total expenditure to R1·52 crores, the net revenue being R1·22 crores or R50 per square mile of land under the control of the Forest Department. Some 37 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Madras and Bombay and of the United Provinces and the Central Provinces and Berar. The sale of timber and fuel produced R2·14 crores, minor produce, R25·95 lakhs, and receipts from grazing, R24·74 lakhs. The steady improvement in forest revenue is worthy of note. Between 1891—96 it averaged R1·67 crores. By 1900-01 the quinquennial average had risen to R1·87 crores, by 1905-06, to more than R2 crores, and by 1910-11, to more than R2½ crores. During the same period the expenditure had increased from R91 lakhs to R105 lakhs, R123 lakhs, and R147 lakhs, respectively. The proportion of expenditure to gross revenue was in 1910-11 56 per cent, and of this nearly 48 per cent was spent on administration, 48 per cent on working, protection, and improvement, while 2 per cent was expended on the construction of new reserves by settlement and on the demarcation and survey operations.

The net revenue of the State forests has between 1891—1911 risen from R67 lakhs to R121 lakhs, and the yield is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1910-11 the value of these grants amounted on a very low estimate to about 19 per cent of the gross revenue collected from the State forests.

Table No. 8 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. The total outturn of timber and fuel from State forests amounted, on an average of the five years ending 1910-11, to 238,176,208 cubic feet; the average outturn per square mile varies considerably in the different provinces, being dependent on the intensity of working and the density of the population. The yield of bamboos numbered 195,823,771; of these about one-third was supplied by Burma, and Madras, Eastern Bengal and

FORESTS—*continued*

Assam, and the Central Provinces and Berar coming successively next in the rank of importance. The yield of minor produce from State forests was valued in 1910-11 at R95,27,822, the chief items being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrobalans, and other tanning materials.

Table No. 9 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1910-11 over 48,718 square miles, which is 53 per cent of the total area of reserves. The area closed to grazing amounted to 49,445 square miles, of which 24,788 were in Burma, where cattle are few and vast tracts of waste land are still available outside reserves. The area closed to browsers, principally goats, amounted to 21,302 square miles situated chiefly in Bombay and the Central Provinces and Berar. The number of animals grazed were 9,842,124 on payment and 4,150,296 free.

FORESTS

No. 1

AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA, in each official year from 1891-92 to 1910-11

	Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of British India
		Reserved	Protected	Unclassed State*	Total	
1891-92	894,364	59,743	35,489	19,734	114,966	13·0
1892-93	895,874	66,865	33,683	25,412	125,360	14·0
1893-94	950,792	71,589	7,579	24,680	103,848	10·92
1894-95	950,792	74,271	7,090	31,591	112,952	11·88
1895-96	950,792	76,482	8,347	27,682	112,511	11·82
1896-97	886,240	79,311	9,024	25,582	113,917	12·8
1897-98	946,923	81,414	8,845	29,512	119,771	12·63
1898-99	946,923	84,148	8,483	29,565	122,196	12·88
1899-1900	950,921	86,979	8,089	102,401†	197,469	20·71
1900-01	948,348	88,140	10,488	109,741	208,369	21·97
1901-02	975,912	89,424	9,418	118,037	216,879	22·2
1902-03	966,073	90,750	9,519	116,555	216,824	22·4
1903-04	967,824	91,567	9,865	131,269	232,701	24·0
1904-05	967,255	92,182	9,435	131,324	232,941	24·1
1905-06	970,617	92,496	10,018	131,137	233,651	24·1
1906-07	987,749	94,037	9,468	136,633	240,138	24·3
1907-08	985,938	94,059	8,853	134,897	237,809	24·2
1908-09	986,144	94,561	8,835	138,374	241,774	24·5
1909-10	987,990	96,474	8,814	140,263	245,551	24·9
1910-11	1,016,282	96,387	8,507	138,584	243,478	23·9

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

† This large increase is due to the incorporation for the first time of the statistics for Burma

No. 2

AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVIINCE in BRITISH INDIA, in each official year from 1906-07 to 1910-11

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Bengal	1906-07	115,768	4,240	2,833	..	7,073	6·1
	1907-08	115,790	4,235	2,793	..	7,028	6
	1908-09	116,115	4,235	2,781	..	7,016	6
	1909-10	116,050	4,234	2,771	..	7,005	6
	1910-11	115,664	4,240	2,771	..	7,011	6
United Provinces	1906-07	107,043	4,091	30	43	4,164	3·8
	1907-08	107,637	4,091	30	42	4,163	3·8
	1908-09	107,637	4,092	30	55	4,177	3·8
	1909-10	107,637	4,103	30	42	4,175	3·9
	1910-11	106,773	4,114	30	30	4,174	3·9
Punjab	1906-07	97,218	2,332	5,241	1,756	9,329	9·7
	1907-08	97,218	2,176	5,241	1,722	9,139	9·4
	1908-09	97,218	2,212	5,222	1,580	9,014	9·3
	1909-10	97,211	2,211	5,209	1,332	8,752	9·0
	1910-11	97,211	2,207	5,207	1,319	8,733	8·9
Burma	1906-07	179,146	21,575	..	108,965	130,540	72·8
	1907-08	176,543	22,858	..	107,597	130,455	73·3
	1908-09	176,569	23,581	..	110,868	134,449	76·1
	1909-10	178,125	25,692	..	113,007	138,699	77·9
	1910-11	169,989	26,077	..	111,150	137,227	80·7
Eastern Bengal and Assam	1906-07	93,771	6,256	5	22,956	29,217	31·1
	1907-08	93,751	6,550	..	22,675	29,225	31·2
	1908-09	93,783	6,311	..	22,703	29,014	30·9
	1909-10	93,783	6,477	4	22,752	29,233	31·2
	1910-11	93,906	6,485	4	22,416	28,905	30·7
Central Provinces and Berar	1906-07	100,335	21,998	..	4	22,002	21·9
	1907-08	100,332	21,999	..	3	22,002	21·9
	1908-09	100,331	21,918	..	3	21,921	21·8
	1909-10	99,732	21,436	..	..	21,436	21·5
	1910-11	99,874	21,384	..	..	21,384	21·4

*Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

No. 2—*continued*

AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1906-07 to 1910-11—continued

		Area in square miles	Forest area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Coorg	1906-07	1,582	476	..	30	506	32
	1907-08	1,582	520	..	..	520	32·9
	1908-09	1,582	520	..	..	520	32·9
	1909-10	1,582	520	..	..	520	32·9
	1910-11	1,582	520	..	..	520	32·8
North-West Frontier Province	1906-07	13,057	234	..	..	234	1·8
	1907-08	13,057	236	..	..	236	1·8
	1908-09	13,184	236	..	..	236	1·8
	1909-10	13,184	236	..	..	236	1·8
	1910-11	13,184	236	..	..	236	1·8
Ajmer Merwara	1906-07	2,646	142	..	6	148	5·6
	1907-08	2,646	142	..	6	148	5·6
	1908-09	2,646	142	..	6	148	5·6
	1909-10	2,767	142	..	..	142	5·1
	1910-11	2,767	142	..	..	142	5·1
Baluchistan	1906-07	9,403	280	..	..	280	2·9
	1907-08	9,403	280	..	..	280	2·9
	1908-09	9,403	282	..	496	778	8·3
	1909-10	9,403	289	..	496	785	8·3
	1910-11	†46,656	313	..	472	785	1·6

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

†Includes "Administered areas"; figures for previous years represent British territory only

No. 2—*concluded*

AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1906-07 to 1910-11—concluded

		Area in square miles	Forest Area, in square miles				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Andamans	1906-07	3,143	156	..	1,794	1,950	62·1
	1907-08	3,143	159	..	1,794	1,953	62·1
	1908-09	3,143	161	..	1,791	1,952	62·1
	1909-10	3,143	161	..	1,791	1,952	62·1
	1910-11	3,143	156	..	1,796	1,952	62·1
Madras	1906-07	141,679	18,541	..	1,079	19,620	13·9
	1907-08	141,807	18,549	..	1,058	19,607	13·8
	1908-09	141,407	18,694	..	876	19,570	13·8
	1909-10	142,413	18,769	..	843	19,612	13·8
	1910-11	142,296	18,629	..	1,401	20,030	14
Bombay	1906-07	122,958	13,716	1,359	..	15,075	12·2
	1907-08	123,029	12,264	789	..	13,053	10·6
	1908-09	122,726	12,177	802	..	12,979	10·6
	1909-10	122,960	12,204	800	..	13,004	10·5
	1910-11	123,235	11,884	495	..	12,379	10
TOTAL	1906-07	987,749	94,037	9,468	136,633	240,138	24·3
	1907-08	985,938	94,059	8,853	134,897	237,809	24·2
	1908-09	986,144	94,561	8,835	138,374	241,774	24·5
	1909-10	987,999	96,474	8,814	140,263	245,551	24·9
	1910-11	1,016,282	96,387	8,507	138,584	243,478	23·9

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area.

No 3

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1906-07 to 1910-11

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal	1906-07	5,093	295	1,685	7,073
	1907-08	5,088	295	1,645	7,028
	1908-09	5,381	326	1,309	7,016
	1909-10	5,494	184	1,327	7,005
	1910-11	5,682	..	1,329	7,011
United Provinces—					
Eastern Circle	1906-07	1,460	355	340	2,155
	1907-08	1,815	34	306	2,155
	1908-09	2,182	334	323	(a)2,167
	1909-10	1,844	300	22	2,166
	1910-11	1,844	300	21	2,165
Western Circle	1906-07	1,858	78	73	2,009
	1907-08	1,857	78	73	2,008
	1908-09	1,936	..	74	2,010
	1909-10	1,935	..	74	2,009
	1910-11	1,935	..	74	2,009
Total United Provinces	1906-07	3,318	433	413	4,164
	1907-08	3,672	112	379	4,163
	1908-09	4,118	334	397	(a)4,177
	1909-10	3,779	300	96	4,175
	1910-11	3,779	300	95	4,174
Punjab	1906-07	4,145	362	4,822	9,329
	1907-08	4,013	362	4,764	9,139
	1908-09	4,012	362	4,640	9,014
	1909-10	4,010	783	3,959	8,752
	1910-11	4,009	759	3,974	8,733
Burma—					
Pegu Circle	1906-07	1,672	..	30,116	31,788
	1907-08	1,672	..	30,082	31,754
	1908-09	1,672	131	29,027	31,740
	1909-10	1,672	358	29,701	31,731
	1910-11	1,672	628	30,142	32,442

(a) Excludes 338 sq. miles for which a revised plan was sanctioned, and 334 sq. miles for which a revised plan was under preparation

No. 3—*continued*

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1906-07 to 1910-11—continued

PROVINCE AND CIRCLE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Burma—*continued*					
Tenasserim Circle	1906-07	1,187	866	29,605	31,658
	1907-08	1,788	265	29,605	31,658
	1908-09	2,057	25	29,576	31,658
	1909-10	2,057	25	29,581	31,663
	1910-11	2,057	25	26,609	28,691
Northern Circle	1906-07	38	716	27,958	28,712
	1907-08	38	992	27,696	28,726
	1908-09	537	859	31,347	(a)32,705
	1909-10	846	783	35,099	36,728
	1910-11	992	637	35,099	36,728
Southern Circle	1906-07	1,311	1,443	35,628	38,382
	1907-08	2,131	978	35,208	38,317
	1908-09	2,707	910	34,729	38,346
	1909-10	2,704	882	34,990	38,576
	1910-11	2,704	1,125	35,537	39,366
Total Burma	1906-07	4,208	3,025	123,307	130,540
	1907-08	5,629	2,235	122,591	130,455
	1908-09	6,973	1,925	125,589	(a)134,449
	1909-10	7,279	2,048	129,372	138,699
	1910-11	7,425	2,415	127,387	137,227
Eastern Bengal and Assam	1906-07	1,103	199	27,915	29,217
	1907-08	1,103	357	27,765	29,225
	1908-09	1,300	371	27,343	29,014
	1909-10	1,460	371	27,402	29,233
	1910-11	1,637	26	27,242	28,905
Central Provinces and Berar—					
Northern Circle	1906-07	4,120	939	2,316	7,375
	1907-08	3,902	939	2,529	7,370
	1908-09	4,866	..	2,499	7,365
	1909-10	4,862	..	2,527	7,389
	1910-11	4,858	..	2,497	7,355

(a) Excludes 38 sq. miles for which a revised plan was under preparation

No. 3—*continued*

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1906-07 to 1910-11—continued

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Central Provinces—					
Southern Circle	1906-07	5,538	57	2,021	7,616
	1907-08	5,597	..	2,026	7,623
	1908-09	5,597	..	1,950	7,547
	1909-10	5,599	315	1,114	7,028
	1910-11	5,602	317	1,101	7,020
Berar	1906-07	2,189	..	4,822	7,011
	1907-08	2,189	..	4,820	7,009
	1908-09	2,189	..	4,820	7,009
	1909-10	2,180	443	4,396	7,019
	1910-11	2,180	3,623	1,206	7,009
Total Central Provinces and Berar	1906-07	11,847	996	9,159	22,002
	1907-08	11,686	939	9,375	22,002
	1908-09	12,652	..	9,269	21,921
	1909-10	12,641	758	8,037	21,436
	1910-11	12,640	3,940	4,804	21,384
Coorg	1906-07	178	..	328	506
	1907-08	178	..	342	520
	1908-09	178	..	342	520
	1909-10	158	20	342	520
	1910-11	130	48	342	520
North-West Frontier Province	1906-07	184	50	..	234
	1907-08	236	..	..	236
	1908-09	236	..	..	236
	1909-10	236	..	..	236
	1910-11	236	..	..	236
Ajmer-Merwara	1906-07	140	..	8	148
	1907-08	140	..	8	148
	1908-09	140	..	8	148
	1909-10	140	..	2	142
	1910-11	140	..	2	142
Baluchistan	1906-07	..	..	280	280
	1907-08	..	..	280	280
	1908-09	..	..	778	778
	1909-10	..	..	785	785
	1910-11	..	..	785	785

No. 8—*continued*

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1906-07 to 1910-11—continued

PROVINCE AND CIRCLE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Andamans	1906-07	..	317	1,633	1,950
	1907-08	..	317	1,636	1,953
	1908-09	..	317	1,635	1,952
	1909-10	..	317	1,635	1,952
	1910-11	..	317	1,635	1,952
Madras—					
Northern Circle	1906-07	2,308	1,053	3,479	6,840
	1907-08	2,536	1,676	2,599	6,811
	1908-09	2,186	1,069	2,715	5,970
	1909-10	2,028	1,007	2,966	6,001
	1910-11	2,130	565	4,118	6,813
Central Circle	1906-07	2,177	2,195	2,892	7,264
	1907-08	2,425	2,260	2,558	7,243
	1908-09	2,735	2,464	2,849	8,048
	1909-10	3,581	1,849	2,598	8,028
	1910-11	3,570	1,811	2,417	7,798
Southern Circle	1906-07	2,167	803	2,546	5,516
	1907-08	2,268	599	2,686	5,553
	1908-09	2,286	318	2,948	5,552
	1909-10	2,284	13	3,286	5,583
	1910-11	2,210	14	3,195	5,419
Total Madras	1906-07	6,652	4,051	8,917	19,620
	1907-08	7,229	4,535	7,843	19,607
	1908-09	7,207	3,851	8,512	19,570
	1909-10	7,893	2,869	8,850	19,612
	1910-11	7,910	2,390	9,730	20,030
Bombay—					
Northern Circle	1906-07	1,788	65	708	2,561
	1907-08	1,789	64	664	2,517
	1908-09	1,852	..	673	2,525
	1909-10	1,741	114	670	2,525
	1910-11	1,856	..	..	1,856
Central Circle	1906-07	2,280	562	2,254	5,096
	1907-08	2,332	510	2,264	5,106
	1908-09	2,426	417	2,179	5,022
	1909-10	2,426	262	2,339	5,027
	1910-11	2,458	237	1,714	4,409

No. 3—*concluded*

PROGRESS of WORKING-PLANS in each PROVINCE and CIRCLE, in each official year from 1906-07 to 1910-11—concluded

Province and Circle		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bombay—*continued*					
	1906-07	921	286	3,383	4,590
	1907-08	945	268	3,111	4,324
Southern Circle	1908-09	1,132	162	3,023	4,322
	1909-10	1,132	217	2,977	4,326
	1910-11	1,249	164	3,184	4,597
	1906-07	611	421	40	1,089(a)
	1907-08	1,032	..	74	1,106
Sind Circle	1908-09	1,032	..	78	1,110
	1909-10	1,032	..	94	1,126
	1910-11	1,032	..	82	1,114
	1906-07	5,600	1,334	6,385	13,320(a)
	1907-08	6,098	842	6,113	13,053
Total Bombay	1908-09	6,442	579	5,958	12,979
	1909-10	6,331	593	6,080	13,004
	1910-11	6,595	491	5,383	12,379(c)
	1906-07	42,468	11,062	184,852	238,391(a)
	1907-08	45,152	9,916	182,741	237,809
Grand Total	1908-09	48,639	8,065	185,780	241,774(b)
	1909-10	49,421	8,243	187,887	245,551
	1910-11	50,183	10,587	182,708	243,478

(*a*) Includes 17 sq. m. for which details are not available
(*b*) Excludes 710 sq. m. for which see notes under the United Provinces and Burma
(*c*) Includes 401 sq. m. for which details are not available

No. 4

GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA; in each official year from 1891-92 to 1910-11

	Gross Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Department
	£	£	£	Per cent	£
1891-92	1,54,17,010	86,94,182	67,22,828	43·6	58
1892-93	1,63,44,340	89,06,230	74,38,110	45·5	59
1893-94	1,77,13,029	93,40,700	83,72,320	47·3	80
1894-95	1,67,88,880	93,73,290	74,15,590	44·2	65
1895-96	1,70,99,380	93,32,610	77,66,770	45·4	69
1896-97	1,78,56,510	1,00,45,150	78,11,360	43·7	69
1897-98	1,77,95,490	1,01,95,730	75,99,760	42·7	63
1898-99	1,90,38,520	1,00,33,920	90,04,600	47·3	74
1899-1900	1,90,09,610	1,10,24,680	79,84,930	42·0	40
1900-01	1,97,70,493	1,11,60,040	86,10,453	43·5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39·7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42·2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45·2	43
1904-05	2,40,28,950	1,29,67,856	1,10,62,094	46·0	47
1905-06	2,66,74,593	1,42,58,521	1,24,16,072	46·5	50
1906-07	2,64,91,486	1,40,63,800	1,24,27,686	46·9	52
1907-08	2,58,62,979	1,45,12,933	1,13,50,046	43·9	48
1908-09	2,54,56,799	1,47,26,034	1,07,30,765	42·15	44
1909-10	2,60,25,794	1,49,20,651	1,11,05,140	42·67	45
1910-11	2,74,05,454	1,52,44,023	1,21,61,431	44·37	50

No. 5

DETAILS of REVENUE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1891-92 to 1910-11

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	TOTAL	Estimated value of forest produce given away free	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
1891-92	1,12,46,538	15,35,065	(a)	19,66,506	2,84,393	3,94,508	1,54,17,010	(a)	1,54,17,010
1892-93	1,23,78,880	13,65,910	(a)	18,92,970	3,85,690	4,10,890	1,63,44,340	(a)	1,63,44,340
1893-94	1,39,54,230	15,08,770	(a)	14,65,320	4,17,320	3,67,380	1,77,13,020	(a)	1,77,13,020
1894-95	1,23,57,050	13,42,060	7,25,820	15,71,410	3,82,540	4,10,000	1,67,88,880	59,48,805	2,27,37,685
1895-96	1,25,60,550	15,27,530	6,73,810	15,56,040	3,43,040	4,38,410	1,70,99,380	36,00,650	2,07,00,030
1896-97	1,34,19,420	14,01,590	5,63,460	15,99,840	3,87,900	4,84,360	1,78,56,510	37,46,500	2,16,03,010
1897-98	1,37,39,530	12,04,160	5,71,200	13,51,350	3,52,410	5,76,840	1,77,95,490	34,90,200	2,12,85,690
1898-99	1,46,96,670	12,10,860	7,21,680	14,32,690	3,72,340	6,04,280	1,90,38,520	31,63,044	2,22,01,564
1899-1900	1,43,98,580	16,34,510	6,12,600	14,69,500	4,32,730	4,61,640	1,90,09,610	26,59,506	2,16,69,116
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,452	4,03,154	5,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,449	12,87,401	7,05,051	14,41,566	4,01,647	5,34,661	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,80,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,957	2,27,93,497
1903-04	1,76,19,219	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	13,28,545	4,69,693	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,669
1906-07	2,03,42,597	19,49,603	7,84,881	22,93,574	4,36,315	7,74,513	2,64,91,486	34,05,432	2,98,96,918
1907-08	1,93,99,939	21,76,878	7,94,133	22,13,199	4,16,058	8,62,772	2,58,62,979	49,53,319	3,08,16,298
1908-09	1,92,15,497	20,77,826	7,14,639	22,04,942	3,72,347	8,71,548	2,54,56,799	45,97,450	3,00,54,249
1909-10	1,97,76,654	20,57,471	1,42,485	25,51,191	4,25,341	10,72,652	2,60,25,794	46,71,292	3,06,97,086
1910-11	2,14,59,452	25,94,850	1,40,866	24,74,080	3,43,471	12,48,057	2,82,60,776	53,58,554	3,36,19,330

(a) Information not available

No. 6

DETAILS of EXPENDITURE (in rupees) of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1891-92 to 1910-11

	Establishment	Extraction	Roads and buildings	Fire-protection	Cultural operations	Live-stock, stores, and plant	Working plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	Total
	R	R	R	R	R	R	R	R	R	R	R
1891-92 . .	36,63,613	28,85,611	3,13,365	2,40,096	3,26,905	2,50,124	29,605	1,14,369	6,59,747	2,10,747	c86,94,182
1892-93 . .	39,56,356	26,79,680	3,78,550	2,38,640	3,38,970	2,43,000	46,910	1,37,400	6,51,380	2,35,344	89,06,230
1893-94 . .	41,69,774	29,03,810	4,51,470	2,64,666	3,24,260	2,04,530	56,420	1,16,270	6,39,490	2,20,016	93,40,700
1894-95 . .	44,27,921	27,18,810	4,07,620	2,69,990	3,09,640	2,18,250	56,980	1,78,560	6,12,280	1,73,239	93,73,290
1895-96 .	45,43,3.4	25,23,410	4,39,820	2,74,290	3,68,070	1,99,640	66,800	1,57,620	5,83,980	1,79,606	93,32,610
1896-97 . .	46,02,654	29,76,020	4,77,400	3,09,340	3,79,870	2,40,230	67,930	1,41,510	6,61,190	1,89,006	1,00,45,150
1897-98 . .	48,30,900	29,06,920	4,85,03)	3,13,600	3,60,200	2,47,490	72,920	1,40,150	6,42,980	1,95,540	1,01,95,730
1898-99 . .	48,76,150	28,34,810	4,56,430	3,23,570	3,35,899	2,43,820	74,390	1,25,620	5,76,680	1,86,560	1,00,33,920
1899-1900 . .	49,98,480	33,75,930	4,26,750	3,33,700	3,19,220	3,43,020	69,790	3,36,600	5,81,260	2,39,930	1,10,24,680
1900-01 . .	50,98,037	35,63,774	4,54,643	3,57,998	3,24,216	3,33,913	67,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . .	51,31,932	29,99,495	5,18,480	4,11,496	3,58,438	3,19,933	60,573	2,06,880	5,32,537	2,06,624	1,07,46,388
1902-03 . .	52,29,771	33,20 268	5,51,752	4,29,210	3,71,676	3 45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . .	54,17,263	38,41,702	7,46,526	5,23,877	4,35,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,67,856
1905-06 . .	55,62,069	44,34,528	8,63,004	5,77,787	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,541	90,513	7,90,940	4,85,653	3,68,932	1,40,63,800
1907-08 . .	63,59,835	36,41,748	12,60,238	5,58,682	6,54,422	5,37,065	65,997	8,40,683	4,35,040	3,59,823	1,45,12,933
1908-09 . .	67,50,636	34,60,429	14,19,511	6,54,221	6,62,091	4,66,013	72,711	4,21,550	3,37,533	4,81,339	1,47,26,034
1909-10 . .	70,43,499	34,78,423	13,65,555	6,69,534	7,77,955	4,23,544	83,521	2,63,495	4,03,248	4,06,870	1,49,20,654
1910-11 . .	73,17,228	34,71,590	14,59,606	6,91,309	7,90,550	5,57,286	59,742	2,47,474	2,31,514	3,43,334	1,51,69,633

No. 7

Revenue, Expenditure, and surplus of the Forest Department throughout British India from 1891-92 to 1910-11

No. 7

REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH INDIA

(I) REVENUE

PROVINCE	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01
	R	R	R	R	R	R	R	R	R	R
Imperial *	6,668	5,240	2,860	4,380	2,690	4,100	19,130	17,540	6,090	2,463
Bengal	7,89,553	7,44,880	8,01,610	7,05,670	9,18,710	13,70,850	11,89,280	9,72,310	11,38,910	12,33,339
United Provinces . . .	17,31,514	16,52,540	17,19,860	16,56,250	16,01,330	14,44,820	13,86,670	15,68,040	16,14,740	15,65,468
Punjab	10,20,074	8,12,630	9,18,300	10,32,430	10,14,500	11,07,720	10,68,470	14,74,430	14,00,770	13,50,842
Burma (Lower) . . .	28,58,714	35,83,370	34,89,350	32,74,200	34,14,550	38,18,270	40,86,200	42,22,960	43,05,230	45,43,363
,, (Upper) . . .	19,27,390	20,76,630	22,95,750	21,62,580	22,81,280	25,60,680	31,29,060	41,27,930	35,06,820	35,11,081
Eastern Bengal and Assam .	3,36,129	3,82,830	4,88,500	4,35,090	4,25,030	4,36,446	3,84,820	3,98,180	5,68,100	5,49,521
Central Provinces and Berar .	13,71,685	16,61,870	16,17,280	14,82,930	14,91,280	12,91,140	11,80,400	14,34,740	12,97,490	12,65,614
Coorg	1,82,897	1,80,680	1,73,790	1,53,050	1,35,250	93,000	1,30,910	1,55,070	1,62,410	1,37,596
North-West Frontier Province .	..	..	..	..	..	..	..	..	..	..
Baluchistan . . .	20,609	19,080	20,750	16,300	14,930	15,460	15,040	14,920	17,060	16,956
Ajmer-Merwara . . .	12,799	14,890	14,620	12,840	15,640	12,370	15,540	14,420	10,270	10,646
Andamans . . .	2,72,338	3,60,490	4,41,790	1,14,530	1,32,120	3,62,370	4,33,710	2,29,460	2,60,600	2,77,886
Imperial Forest College and Research Institute	1,788	1,980	1,990	2,790	4,310	2,850	2,890	2,360	3,210	3,697
Forest Surveys (Imperial) . .	257	520	240	80	510	460	220	290	420	327
Total .	1,04,88,145	1,14,97,580	1,19,71,490	1,11,44,820	1,14,52,440	1,25,20,470	1,30,42,340	1,46,32,850	1,42,92,120	1,44,68,794
Madras	16,94,216	15,77,210	19,47,180	18,94,090	21,10,570	23,03,330	21,36,490	21,10,520	23,02,290	23,40,170
Bombay	32,84,649	32,69,550	37,94,350	37,50,030	35,36,670	30,32,710	26,16,660	22,95,150	24,15,200	29,61,529
GRAND TOTAL	1,54,17,010	1,63,44,340	1,77,13,020	1,67,88,940	1,70,99,380	1,78,56,510	1,77,95,490	1,90,38,520	1,90,09,610	1,97,70,493

* Includes certain home receipts and undistributable and petty local items

during each of the FINANCIAL years from 1891-92 to 1910-11

1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	PROVINCE
R	R	R	R	R	R	R	R	R	R	
3,484	3,659	7,455	3,768	7,255	..	7,666	8,189	10,632	8,662	Imperial
12,92,237	12,56,247	10,65,523	11,67,472	11,18,542	10,65,859	11,97,650	11,84,845	10,80,640	11,67,444	Bengal
17,15,508	20,25,224	22,80,446	23,97,818	24,33,428	25,02,664	24,09,745	21,75,406	23,01,164	23,78,439	United Provinces
14,47,558	15,86,408	17,17,797	18,74,443	17,81,653	16,05,284	14,57,449	12,88,792	10,32,633	12,17,988	Punjab
36,06,453	37,22,602	49,23,247	54,85,700	65,21,706	56,50,086	86,63,989	91,92,032	98,58,077	1,00,70,117	Burma (Lower)
22,67,485	30,16,451	33,45,288	34,74,056	38,08,168	41,62,433					„ (Upper)
5,12,963	5,80,200	6,75,732	8,15,677	11,66,096	13,20,592	14,36,447	14,46,368	15,34,782	18,80,635	Eastern Bengal and Assam
15,79,116	16,84,428	19,98,032	20,13,459	24,49,132	24,01,159	22,90,128	20,78,102	20,78,340	21,14,226	Central Provinces and Berar
1,70,242	1,90,730	2,24,031	1,93,087	2,46,419	2,35,909	2,71,756	2,24,330	2,13,129	2,76,055	Coorg
13,012	1,01,123	1,01,833	90,991	1,28,529	1,83,214	2,88,490	1,22,782	1,73,803	2,05,342	North-West Frontier Province
14,712	19,836	18,363	22,555	21,481	21,195	24,829	26,305	19,729	23,212	Baluchistan
6,868	9,736	13,884	17,207	15,002	18,365	29,864	27,615	23,900	23,846	Ajmer-Merwara
2,66,903	3,26,035	4,32,381	6,20,796	5,32,511	6,07,027	2,91,822	2,02,018	2,59,477	4,16,773	Andamans
3,545	3,252	3,033	3,557	3,080	4,579	6,187	4,680	4,909	4,080	Imperial Forest College and Research Institute
478	3,034	431	..	..	..	..	..	..	..	Forest Surveys (Imperial)
1,29,00,556	1,45,23,565	1,68,07,481	1,81,80,176	2,02,27,996	1,97,78,936	1,83,22,972	1,79,73,521	1,80,89,757	1,98,08,819	Total
25,43,430	26,13,819	26,57,727	28,29,216	29,67,604	32,90,669	38,93,830	38,90,019	41,78,381	38,80,411	Madras
23,79,729	23,29,156	27,51,539	30,20,558	34,84,993	34,22,481	36,46,177	35,87,356	37,57,656	37,18,224	Bombay
1,78,23,715	1,94,71,540	2,22,16,747	2,40,29,950	2,66,74,593	2,64,91,486	2,58,62,979	2,54,56,799	2,60,25,794	2,74,05,454	GRAND TOTAL

No. 7—*continued*

REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH INDIA

(II) EXPENDITURE

PROVINCE	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01
	R	R	R	R	R	R	R	R	R	R
Imperial*	65,788	1,07,270	80,840	84,950	80,410	78,960	84,300	85,460	96,550	83,578
Bengal	4,22,930	3,81,610	4,04,040	3,97,390	4,66,070	6,90,040	6,58,440	4,86,320	5,45,210	5,70,806
United Provinces	9,58,211	9,28,540	9,63,020	9,36,310	9,12,366	9,06,040	9,17,850	9,72,930	9,42,380	9,63,439
Punjab	6,40,275	6,56,270	6,36,430	7,22,120	6,78,420	7,23,300	7,71,940	8,55,340	12,11,460	8,87,343
Burma (Lower)	13,25,121	13,63,250	13,41,640	13,78,230	13,67,740	15,03,209	14,04,110	15,29,570	15,01,470	15,24,766
„ (Upper)	3,73,859	4,41,750	5,20,360	5,59,760	5,75,860	6,25,830	7,92,500	8,96,620	9,45,970	11,29,951
Eastern Bengal and Assam	2,67,525	2,64,070	2,66,220	2,72,615	2,86,120	2,82,040	2,88,830	3,05,360	3,57,140	3,47,970
Central Provinces and Berar	10,02,231	10,80,630	11,66,440	12,27,700	11,97,850	11,92,860	11,85,490	11,09,400	12,75,820	11,65,966
Coorg	86,360	73,090	86,890	86,140	85,840	71,630	87,020	80,100	74,220	70,905
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	30,497	55,920	63,730	40,910	41,770	29,770	27,330	27,760	28,680	29,254
Ajmer-Merwara	13,986	15,000	15,900	14,900	15,730	22,010	14,670	16,300	15,350	16,782
Andamans	1,79,909	2,31,210	2,44,550	1,22,780	1,02,020	3,16,600	2,47,340	1,38,400	1,40,940	1,40,137
Imperial Forest College and Research Institute	44,947	50,400	65,530	65,980	67,950	67,380	60,920	68,370	73,550	71,238
Forest Surveys (Imperial)	26,882	22,160	27,900	29,840	29,950	31,970	33,950	33,970	33,980	33,991
Total	54,33,471	56,70,970	59,05,990	59,19,020	59,28,416	65,41,690	65,49,690	66,00,600	72,42,720	70,36,028
Madras	13,24,254	13,30,390	13,62,770	13,86,350	14,45,610	15,34,300	15,72,850	15,94,670	16,53,530	17,15,431
Bombay	19,31,457	19,04,970	20,71,940	20,67,920	19,58,390	19,69,160	20,73,190	18,39,250	21,28,430	24,08,581
GRAND TOTAL	86,94,182	89,06,330	93,40,700	93,73,290	93,32,416	1,00,45,150	1,01,95,730	1,00,33,920	1,10,24,680	1,11,60,040

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items

during each of the FINANCIAL years from 1891-92 to 1910-11—continued

1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	PROVINCE
R	R	R	R	R	R	R	R	R	R	
79,539	85,017	89,345	83,058	83,767	95,472	1,00,204	1,04,185	1,04,332	92,606	Imperial
6,57,131	6,38,014	7,03,508	6,88,589	5,93,599	6,33,386	7,13,894	5,83,981	5,91,099	6,43,285	Bengal
10,68,739	10,13,996	10,81,438	13,91,583	14,05,382	13,06,651	11,94,013	12,22,436	12,09,306	12,37,938	United Provinces
9,38,335	9,60,095	11,56,415	10,12,354	12,83,864	11,44,403	11,76,696	8,51,627	6,67,752	7,40,542	Punjab
14,26,436	15,53,753	20,30,397	20,06,646	24,49,352	22,21,068	35,51,532	37,17,247	36,83,618	38,42,399	Burma (Lower)
12,20,021	13,36,510	13,22,007	14,40,258	14,88,711	14,38,685					„ (Upper)
3,29,112	3,27,419	4,25,484	5,03,656	5,93,910	7,07,860	8,00,573	8,91,349	10,12,541	10,87,346	Eastern Bengal and Assam
12,00,904	12,57,288	12,80,966	13,20,615	13,07,153	13,42,878	15,88,407	17,53,307	15,86,852	15,89,583	Central Provinces and Berar
82,333	89,437	92,191	83,820	95,748	1,02,855	1,04,819	99,595	1,07,822	1,07,679	Coorg
19,510	54,086	60,803	74,958	95,258	93,650	88,400	81,418	77,891	72,492	North-West Frontier Province
24,480	23,240	21,697	24,672	25,743	26,322	31,258	36,536	26,549	26,387	Baluchistan
15,927	16,377	16,680	18,641	17,131	16,715	18,188	19,976	19,272	19,918	Ajmer-Merwara
2,04,667	2,81,702	2,66,121	3,42,431	3,35,985	2,95,136	2,29,267	1,80,941	1,94,159	2,26,963	Andamans
76,290	66,338	59,339	61,424	90,669	1,37,486	1,58,038	1,83,191	1,96,174	2,19,183	Imperial Forest College and Research Institute
33,730	33,985	33,935	28,229	30,044	30,399	27,060	39,128	41,062	41,340	Forest Surveys (Imperial)
73,17,154	77,37,338	86,40,126	90,77,954	98,65,926	95,92,956	97,76,649	97,64,900	95,17,931	99,47,805	Total
17,09,554	18,35,552	17,50,930	19,86,093	22,66,602	24,80,660	27,80,857	29,17,261	33,39,635	32,25,801	Madras
17,19,680	16,76,441	17,75,937	19,03,804	21,26,093	19,90,183	19,55,427	20,43,873	20,68,089	20,70,417	Bombay
1,07,46,388	1,12,49,331	1,21,66,993	1,29,67,856	1,42,58,521	1,40,63,799	1,45,12,933	1,47,26,034	1,49,20,654	1,52,44,023	GRAND TOTAL

No. 7—*concluded*

REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH INDIA

(III) SURPLUS

PROVINCE	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01
	R	R	R	R	R	R	R	R	R	R
Imperial*	—59,100	—1,02,030	—78,150	—79,970	—77,720	—74,860	—65,170	—67,920	—90,460	—81,115
Bengal	2,66,622	2,93,270	3,07,570	3,86,230	4,52,640	5,80,810	5,35,640	4,85,990	5,93,700	6,62,533
United Provinces	7,13,903	7,24,000	7,46,840	7,21,940	6,58,480	5,38,430	4,68,820	5,96,090	6,72,360	5,02,824
Punjab	3,79,790	1,56,360	2,76,870	3,10,310	3,36,080	3,84,420	2,96,530	6,19,010	1,89,310	4,63,499
Burma (Lower)	15,32,993	22,20,120	21,47,710	18,95,970	20,56,810	23,14,980	26,82,090	26,93,390	28,03,760	30,18,597
(Upper)	9,53,441	16,34,880	17,74,890	16,22,820	17,05,420	19,35,150	23,36,560	32,31,610	25,60,850	23,81,130
Eastern Bengal and Assam	68,304	1,18,760	2,20,280	1,63,080	1,38,890	1,54,430	96,990	92,820	2,10,960	2,01,549
Central Provinces and Berar	3,44,804	5,81,240	4,20,340	2,54,338	2,98,430	98,280	14,910	3,25,540	21,670	99,748
Coorg	28,092	1,07,596	86,900	66,910	49,410	21,320	48,890	74,970	88,190	66,691
North-West Frontier Province	..	..	..	..	..	..	..	..	..	..
Baluchistan	—9,838	—36,590	—43,000	—24,610	—26,840	—14,810	—12,290	—12,840	—11,620	—12,298
Ajmer-Merwara	5,813	—110	—1,280	—2,060	—90	—9,640	870	—1,880	—5,080	—6,136
Andamans	92,429	1,20,280	1,97,240	—8,250	30,100	45,770	1,86,370	91,060	1,19,660	1,37,749
Imperial Forest College and Research Institute	—42,559	—43,420	—63,540	—61,190	—63,640	—64,530	—58,030	—61,010	—70,340	—67,541
Forest Surveys (Imperial)	—26,625	—21,640	—22,660	—29,760	—29,440	—31,570	—33,730	—33,680	—33,560	—33,664
Total	49,99,674	66,26,710	69,55,500	52,25,800	55,23,530	59,78,789	64,92,650	80,32,850	70,49,400	£ 74,32,766
Madras	3,69,962	2,46,820	5,84,410	5,07,680	6,64,960	7,69,080	5,63,640	5,15,850	6,48,760	6,24,739
Bombay	13,53,192	13,64,580	17,22,410	16,82,110	15,78,280	10,68,550	5,43,470	4,55,900	2,86,770	5,52,948
GRAND TOTAL	67,22,828	74,38,110	88,72,320	74,15,590	77,66,770	78,11,360	75,99,760	90,04,600	79,84,930	86,10,453

*Includes pay of the Inspector-General of Forests, certain home charges, and undistributable and petty local items

during each of the FINANCIAL years from 1891-92 to 1910-11—concluded

1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	Province
£	£	£	£	£	£	£	£	£	£	
—76,056	—81,358	—81,890	—79,290	—76,512	—95,472	—92,538	—95,994	—93,760	—83,944	Imperial *
6,38,106	6,18,233	3,62,015	4,78,893	5,25,033	4,32,473	4,84,256	6,00,864	4,89,541	5,24,159	Bengal
7,05,769	10,11,826	11,99,009	10,06,735	10,28,246	11,96,013	12,15,732	9,52,970	10,91,856	11,40,501	United Provinces
5,09,223	6,26,313	5,61,382	3,62,089	5,12,989	4,60,881	2,80,758	4,87,165	3,64,881	4,77,446	Punjab
21,80,017	21,66,849	28,92,850	34,79,024	40,72,854	34,29,018	51,12,457	54,74,785	56,74,459	62,27,818	Burma (Lower)
10,47,464	16,79,941	20,23,281	20,83,798	25,19,452	27,23,748					„ (Upper)
1,83,851	2,52,701	2,50,248	3,12,021	5,12,186	6,12,752	6,30,674	5,55,019	5,22,191	5,03,295	Eastern Bengal and Assam
3,78,812	4,27,140	7,17,066	6,92,844	11,41,978	10,53,281	7,06,721	3,24,855	4,92,458	5,22,693	Central Provinces and Berar
87,909	1,91,293	1,31,840	1,09,287	1,49,872	1,33,054	1,59,987	1,24,735	1,05,387	1,68,376	Coorg
—6,498	47,038	41,260	16,093	55,271	89,564	1,50,990	41,869	95,914	1,32,850	North-West Frontier Province
— 9,765	—3,904	—3,534	—2,117	—4,202	—121	—6,429	—13,281	—7,820	—3,175	Baluchistan
—9,062	—6,641	—2,796	1,656	—2,129	1,620	11,676	7,699	4,719	13,028	Ajmer-Merwara
62,236	44,333	1,64,260	2,78,265	3,46,626	3,11,891	62,555	21,077	85,919	1,89,810	Andamans
—72,746	—63,086	—56,301	—57,867	—77,589	—1,32,907	—1,51,901	—1,78,511	—1,91,265	—2,15,103	Imperial Forest College and Research Institute
—33,257	—30,951	—33,504	—28,229	—30,044	—30,389	—27,050	—39,729	—41,062	—41,140	Forests Surveys (Imperial)
55,83,402	67,91,227	81,67,355	91,02,222	1,06,56,170	1,01,85,389	85,46,323	82,13,624	85,71,826	98,59,014	Total
8,33,376	7,78,267	9,06,797	8,43,118	7,01,002	8,10,009	12,12,973	9,73,658	8,38,746	6,54,610	Madras
6,60,049	6,52,715	9,75,802	13,16,754	13,58,900	14,32,398	16,90,750	13,43,483	16,94,568	16,47,807	Bombay
70,77,327	82,22,209	1,00,49,754	1,10,62,094	1,24,16,072	1,24,27,797	1,13,50,046	1,07,30,765	1,11,05,140	1,21,61,431	GRAND TOTAL

FORESTS

No. 8

TOTAL OUTTURN of TIMBER, and FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1906-07 to 1910-11

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic feet	No.	R
Bengal	1906-07	24,616,546	11,560,111	2,88,133	4,894	1,634	40
	1907-08	36,022,473	10,121,910	2,86,096	5,126	1,440	41
	1908-09	37,335,171	11,178,555	3,04,682	5,321	1,593	43
	1909-10	34,962,248	11,162,831	3,67,069	4,991	1,594	52
	1910-11	34,094,103	10,917,505	4,71,745	4,863	1,557	67
United Provinces	1906-07	16,793,547	15,787,426	4,16,961	4,033	3,791	100
	1907-08	15,853,680	15,599,682	5,01,552	3,808	3,747	120
	1908-09	14,671,634	11,414,849	5,07,236	3,512	2,733	121
	1909-10	16,391,645	12,842,935	6,65,724	3,928	3,076	159
	1910-11	18,279,139	16,545,966	7,48,288	4,379	3,964	179
Punjab	1906-07	27,801,154	124,374	3,18,508	2,980	13	34
	1907-08	30,061,052	347,540	5,58,151	3,946	38	61
	1908-09	25,140,885	315,312	5,51,200	2,789	35	61
	1909-10	27,921,430	613,140	6,54,734	3,190	70	75
	1910-11	29,706,898	529,506	17,00,442	3,402	61	195
Burma	1906-07	37,870,312	58,473,000	4,06,333	290	447	3
	1907-08	42,904,911	61,818,000	3,99,016	329	474	3
	1908-09	45,542,234	67,293,000	4,53,927	339	500	3
	1909-10	48,755,908	81,293,000	7,81,865	352	586	6
	1910-11	52,265,353	76,530,000	8,35,407	381	557	6

No. 8—*continued*

TOTAL OUTTURN of TIMBER and FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1906-07 to 1910-11—continued

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	₹	Cubic ft.	Number	₹
Eastern Bengal and Assam	1906-07	17,138,903	23,919,723	6,29,398	586	818	21
	1907-08	16,298,425	23,419,740	7,05,874	568	801	24
	1908-09	18,296,896	23,900,778	7,41,962	631	824	26
	1909-10	18,657,880	26,529,635	8,75,999	638	908	30
	1910-11	21,049,906	50,825,099	9,38,000	728	1,758	32
Central Provinces and Berar	1906-07	23,881,779	24,743,495	13,37,472	1,085	1,124	60
	1907-08	24,192,095	20,620,616	16,79,680	1,099	937	76
	1908-09	21,105,855	19,958,525	13,15,621	963	910	60
	1909-10	22,088,076	*17,226,794	14,05,778	1,030	804	66
	1910-11	32,627,437	*18,268,727	14,16,997	1,526	854	66
Coorg	1906-07	352,396	125,650	14,933	696	248	29
	1907-08	377,580	140,450	20,589	726	270	40
	1908-09	301,631	120,540	19,553	580	232	38
	1909-10	417,638	150,790	22,723	803	290	44
	1910-11	511,830	199,720	21,606	984	384	41
North-West Frontier Province	1906-07	1,281,952	..	17,593	5,478	..	75
	1907-08	970,122	..	26,666	4,111	..	113
	1908-09	810,305	..	13,301	3,433	..	56
	1909-10	873,731	..	22,391	3,702	..	95
	1910-11	1,080,092	..	23,331	4,577	..	99
Ajmer-Merwara	1906-07	588,108	14,709	32,044	3,973	99	216
	1907-08	639,127	8,634	16,095	4,318	58	109
	1908-09	583,680	..	12,875	3,944	..	87
	1909-10	621,140	14,632	15,877	3,670	103	111
	1910-11	506,813	11,476	17,440	3,569	81	123

*Exclusive of the figures of outturn in the Northern Circle

FORESTS

No. 8—*concluded*

TOTAL OUTTURN of TIMBER and FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1906-07 to 1910-11—concluded

Province		Timber and fuel	Bamboos	Minor produce	Average outturn per square mile		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	₹	Cubic feet	Number	₹
Baluchistan	1906-07	346,360	..	18,723	1,237	..	66
	1907-08	418,956	..	18,458	1,496	..	66
	1908-09	422,391	..	17,912	543	..	23
	1909-10	312,350	..	30,027	398	..	38
	1910-11	286,110	..	29,832	364	..	38
Andamans	1906-07	1,719,573	754,928	9,900	881	387	5
	1907-08	1,785,652	959,199	5,942	914	491	3
	1908-09	1,399,431	1,026,817	3,620	717	526	2
	1909-10	1,606,176	1,192,902	9,417	823	611	5
	1910-11	1,941,475	926,622	5,055	995	475	2
Madras	1906-07	23,975,366	39,282,182	15,20,606	1,221	2,002	77
	1907-08	26,354,690	44,657,836	16,20,999	1,344	2,278	83
	1908-09	24,415,574	32,001,730	15,79,521	1,248	1,635	81
	1909-10	25,124,626	39,397,442	19,76,801	1,281	2,009	101
	1910-11	25,174,044	39,207,134	15,87,970	1,257	1,957	79
Bombay	1906-07	35,780,962	6,608,172	13,49,415	2,373	438	89
	1907-08	39,103,360	15,733,416	13,00,123	2,996	1,206	100
	1908-09	42,010,178	13,065,915	14,17,333	3,237	1,007	109
	1909-10	43,494,102	8,716,520	14,83,013	3,345	670	114
	1910-11	43,059,945	10,919,667	17,31,709	3,479	882	14
Total	1906-07	222,146,948	181,393,770	65,90,019	925	755	27
	1907-08	234,982,123	193,427,023	71,39,241	988	813	30
	1908-09	232,035,865	180,276,021	69,38,743	960	746	29
	1909-10	241,132,930	199,140,621	83,11,418	982	811	34
	1910-11	260,583,175	224,831,423	95,27,822	1,070	923	39

No. 9

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1906-07 to 1910-11

Province		Total area of all forests	Protection from fire			Protection from cattle		Grazing		
			Area attempted	Area protected	Proportion of forests under fire-protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Bengal	1906-07	7,073	1,879	1,872	44	5,315	510	222,319	105,399	327,718
	1907-08	7,028	1,888	1,795	44	5,411	393	229,583	105,317	334,900
	1908-09	7,016	1,898	1,873	45	5,378	378	221,806	105,538	327,344
	1909-10	7,005	1,893	1,846	45	5,390	723	221,900	135,165	357,065
	1910-11	7,011	2,241	2,214	53	5,360	751	225,744	135,038	360,782
United Provinces	1906-07	4,164	3,203	3,168	78	2,066	763	492,426	219,969	712,395
	1907-08	4,163	3,203	2,859	78	1,840	669	634,564	236,430	870,994
	1908-09	4,177	3,206	3,136	78	2,159	655	597,339	244,906	842,245
	1909-10	4,175	3,179	3,100	77	2,299	632	655,339	218,543	873,882
	1910-11	4,174	3,186	3,123	77	2,315	624	661,823	217,465	879,288
Punjab	1906-07	9,329	918	914	50	684	732	696,551	1,526,011	2,222,562
	1907-08	9,139	950	923	49	449	883	706,800	1,528,404	2,235,204
	1908-09	9,014	956	948	43	516	726	665,201	1,501,138	2,166,339
	1909-10	8,752	1,051	1,025	47	880	701	710,449	1,933,658	2,644,107
	1910-11	8,733	1,042	1,013	47	883	635	670,825	2,298,542	2,969,337
Burma	1906-07	130,540	8,153	7,782	38	17,643	83	4,679	190,898	195,577
	1907-08	130,455	7,526	7,159	34	18,600	85	6,339	191,877	198,216
	1908-09	134,449	7,457	7,180	32	19,099	86	24,590	224,926	249,516
	1909-10	138,609	7,727	7,662	30	24,531	132	28,496	275,079	303,575
	1910-11	137,227	7,466	7,188	29	24,788	169	28,327	279,560	307,887
Eastern Bengal and Assam	1906-07	29,217	1,981	1,968	32	4,630	1,086	105,475	515,484	620,959
	1907-08	29,225	3,255	3,167	50	4,741	1,070	148,104	514,012	662,116
	1908 09	29,014	3,264	2,907	52	4,407	1,159	150,711	512,038	662,749
	1909-10	29,233	2,435	2,356	38	5,575	183	161,087	547,591	708,678
	1910-11	28,905	2,761	2,744	42	5,583	185	184,597	546,825	731,422
Central Provinces and Berar	1906-07	22,002	10,660	10,381	48	3,955	7,696	4,499,234	143,794	4,643,028
	1907-08	22,002	10,815	10,603	49	2,996	7,967	3,675,112	1,020,505	4,695,617
	1908-09	21,921	11,564	11,470	53	3,927	8,374	4,086,836	167,129	4,253,965
	1909-10	21,436	11,795	10,994	55	4,030	8,926	3,840,657	151,738	3,992,395
	1910-11	21,334	11,659	11,284	54	3,971	9,224	3,950,152	164,002	4,114,154
Coorg	1906-07	506	208	208	43	183	...	2,404	1,706	4,110
	1907-08	520	208	205	40	183	...	2,757	1,706	4,463
	1908-09	520	208	189	40	158	...	2,880	256	3,136
	1909-10	520	208	208	40	520	...	2,602	216	2,812
	1910-11	520	208	201	40	520	...	1,882	210	2,092
North-West Frontier Province	1906-07	234	83	83	35	72	94	3,638	9,064	12,702
	1907-08	236	85	49	36	41	95	3,380	49,625	53,005
	1908-09	236	85	85	36	91	45	1,826	9,625	11,451
	1909-10	236	85	83	36	89	100	2,857	9,625	12,482
	1910-11	236	85	83	36	89	100	4,692	20,708	25,400

No. 9—*continued*

PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1906-07 to 1910-11—continued

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Ajmer-Merwara	1906-07	148	142	142	100	63	89	11,275	1,159 [c]	12,434
	1907-08	148	142	142	100	14	128	7,303	10,634	17,937
	1908-09	148	142	141	100	35	142	10,978	1,339	12,317
	1909-10	142	141	140	99	80	57	15,871	1,443	17,314
	1910-11	142	141	140	99	139	..	19,060	1,427	20,487
Baluchistan	1906-07	280	...	...	...	209	8	3,919	23,959	27,878
	1907-08	280	...	...	...	209	8	3,692 [c]	23,959	27,651
	1908-09	778	...	...	...	204	5	2,826	23,959	26,785
	1909-10	785	...	...	...	218	13	10,414	32,315	42,729
	1910-11	785	...	...	...	222	13	8,376	30,198	38,574
Andamans	1906-07	1,950	...	...	...	156	...	...	...	...
	1907-08	1,953	...	...	...	159	...	...	...	...
	1908-09	1,952	...	...	...	161	..	...	...	...
	1909-10	1,952	...	...	...	161	..	...	...	...
	1910-11	1,952	...	...	...	156	..	...	...	...
Madras	1906-07	19,620	7,357	6,825	40	1,947	811	3,678,777	29,148	3,707,925
	1907-08	19,607	7,554	6,945	41	2,160	819	3,996,445	48,080	4,044,525
	1908-09	19,570	7,505	7,241	40	2,279	792	4,074,693	58,383	4,133,076
	1909-10	19,612	10,177	9,255	54	2,535	932	2,748,694	68,468	2,817,162
	1910-11	20,030	12,602	12,067	68	2,650	652	2,480,313	39,107	2,519,420
Bombay	1906-07	15,075	9,860	8,495	72	2,696	7,687	911,260	383,705	1,294,965
	1907-08	13,053	10,069	9,330	82	2,276	8,522	1,033,985	377,253	1,411,238
	1908-09	12,979	10,143	9,327	83	2,774	8,540	1,527,181	475,485	2,002,666
	1909-10	13,004	9,814	9,099	80	3,590	7,811	1,266,998	442,346	1,709,344
	1910-11	12,379	9,327	8,661	78	2,769	8,951	1,606,333	417,244	2,023,577
TOTAL	1906-07	249,138	44,443	41,839	47	39,609	19,559	10,626,957	3,145,378	13,772,335
	1907-08	237,809	45,695	42,577	49	39,079	20,639	10,448,064	4,088,522	14,536,586
	1908-09	241,774	46,432	44,497	49	41,188	20,902	11,426,927	3,324,677	14,751,604
	1909-10	245,551	48,520	45,768	50	49,898	20,210	9,665,364	3,816,181	13,481,545
	1910-11	243,478	50,712	48,718	53	49,445	21,302	9,842,124	4,150,296	13,992,420

OPIUM

[TABLES 1 TO 18, PAGES 37 TO 60]

(Compiled from the Finance and Revenue Accounts and from special official returns)

BENGAL OPIUM

The region in which the poppy was cultivated in 1911-12 comprised twenty-nine districts in the United Provinces of Agra and Oudh. The whole Department has, with effect from the 29th September 1910, been under the control of one Opium Agent, with head-quarters at Ghazipur. At Ghazipur there is a Government factory where the crude opium is manufactured into the form in which it passes into consumption. The cultivation of the poppy and the manufacture of opium are regulated by Act XIII of 1857 as amended by Act I of 1911, and are under the general control of the Lieutenant-Governor and the Board of Revenue of the United Provinces of Agra and Oudh and the immediate supervision of the Opium Agent at Ghazipur. The possession, transport, import, and export of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act). The Patna opium factory was closed on the 31st December 1911.

Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per ser of 70° consistency. Advances, on which no interest is charged, are given to licensed cultivators at the time of executing the agreement, and from time to time (though ordinarily not more than two advances are given) until final delivery. In March, April, and May the opium is made over to the officers of the Department and weighed and tested, and as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him.

After weighment the opium is taken to the Government factory at Ghazipur, where it is manufactured in two* forms—

(*a*) opium intended for export to foreign countries, mainly China and the Straits Settlements, departmentally known as "provision" opium, and

(*b*) opium intended for consumption in India and Burma, departmentally known as "excise" opium.

Provision opium is made up in the form of balls or cakes, each weighing 3·515, and is packed in chests, each chest containing seventy cakes, weighing 140$\frac{1}{7}$ lb. It is generally of 71° consistency. Excise opium is made up in cubical packets, each weighing one ser, 60 of which are packed in a case. It is of higher consistency than the "provision opium."

Provision opium is sold by public auction in Calcutta. A notification is published annually, generally about the month of June, stating the number of chests which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Board of Revenue. 19,900 chests were notified for sale in 1912.

The duty levied by the Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to ₹8,000 a year, under an agreement remaining in force until the 31st December 1912. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

Excise opium is distributed from the factory, or from the Calcutta warehouse, to the Government treasuries, whence it is issued, on payment, to licensed vendors and druggists only. In the accounts, a sum of ₹8$\frac{1}{2}$ per ser out of the proceeds of this opium is credited under Opium as representing the estimated cost of production. The remainder of the proceeds is credited under Excise.

The various provinces are supplied from the opium factory at Ghazipur through the Board of Revenue, United Provinces, and issues are made from the district treasuries to licensed vendors. The cultivation of poppy is not permitted in the Madras Presidency, the Central Provinces and Berar, and Baluchistan, and the only licit supply of opium is Bengal excise opium. In the Central Provinces and Berar and in Baluchistan this drug is imported from the Ghazipur factory and supplied to district treasuries, while in the Madras Presidency it is issued to wholesale vendors, at a fixed price, from two central storehouses, one at Tondiarpet (Madras) and the other at Rajahmundry. The Bombay Presidency and Coorg are also to be supplied with Bengal Excise opium with effect from the 1st April 1912.

* A small quantity of opium for medical purposes is also made at Ghazipur as well as morphia, and codeia which are made from opium not fit for other purposes

OPIUM—*continued*

MALWA OPIUM

Malwa opium is almost entirely produced in the undermentioned Native States in the Central India and Rajputana Agencies, together with the Baroda State. In Khairpur (Sind) it is grown in the Khairpur Taluka but production is limited to the requirements of the State. In British territory, it is grown in Ajmer-Merwara only.

CENTRAL INDIA	
Indore Residency	Indore, Dewas, Bagli
Gwalior Residency	Gwalior, Raghogarh, Parone, Guna, Umri, Bhadaura, Dharnaoda, Sirsi
Bhopal Agency	Bhopal, Rajgarh, Narsingarh, Khilchipur, Maksudangarh, Qurwai, Muhammadgarh, Basoda, Sutalia, Agra, Barkhera, Kamalpur, Dhabla Dhir, Dhabla Ghosi, Daria Kheri, Rajapur Kheri, Jabria Bhil, Tappa, Pataria, Piplianagar, Khajuri, Dugri, Sadan Kheri, Hirapur, Pathari
Bundelkhand Agency	Datia, Panna, Ajaigarh, Baoni, Chhatarpur, Baraundha, Paldeo, Pahra, Taraon, Gewribar, Charkhari, Bijawar, Sarila
Baghelkhand Agency	Rewa, Maihar, Nagode
Malwa Agency	Jaora, Ratlam, Sailana, Sitamau, Piploda, Panth Piploda
Bhopawar Agency	Dhar, Jhabua, Barwani, Ali Rajpur, Jobat, Bagode, Nimkhera, Kalibaora Rajgarh, Bharupura, Chiktiabar, Manpur (British), Jamnia, Garbi, Kothi
RAJPUTANA	
Mewar Residency	Mewar (Udaipur), Banswara, Partabgarh, Dungarpur, Kushalgarh
Jaipur Residency	Jaipur, Kishangarh
Haraoti and Tonk Agency	Bundi, Tonk, Shahpura
Eastern Rajputana States Agency	Bharatpur, Dholpur, Karauli
Kotah Agency	Kotah, Jhalawar
Alwar Agency	Alwar
Bikaner Residency	Bikaner
Western Rajputana States Residency	Marwar (Jodhpur), Jaisalmer, Sirohi

In these States the British Government does not control the cultivation of the poppy or the manufacture of opium or its local consumption. The import of opium from these States into British India and the transport through British India are prohibited except under passes granted by the Opium Agents, the Agent to the Governor-General in Central India and the Commissioner of Ajmer-Merwara, being *ex-officio* Opium Agents for their respective charges. For the weighment of opium and for the issue of passes scales have been established at Indore, Mandsaur, Ujjain, Ratlam, Dhar,* Jaora, and Bhopal in Central India, and at Chitor, Ajmer, and Kotah in Rajputana.

Malwa opium is imported into the Bombay Presidency for local consumption in British India as well as for exportation by sea to China, a duty, commonly called pass-duty, being levied at the scales before issue of the pass referred to in the previous paragraph. This pass-duty, constituted the British Revenue from Malwa opium : and the rates varied from time to time. From October 1897 to May 1904 the rate was ₹500 per chest. It was increased to ₹600 in May 1904. In 1911, consequent on the introduction of the restrictions on exportation to China in pursuance of the agreement with China, the rate was raised to ₹800 in respect of a certain number of chests due for export in 1912.

In the beginning of 1912, however, the whole system of pass-duty was brought under revision. Consequent on the limitation of the number of chests which might be exported to China, the right to export was sold by auction by the Collector of Customs, Bombay : and in addition to the price bid for the right to export a duty at the rate of ₹1,200 per chest was imposed in respect of the right of importation into Bombay from Malwa. No passes were issued by the Opium Agents except on production of a certificate from the Collector of Customs stating that a right to export had been purchased at an auction sale, and that the purchase-money as well as the pass-duty had been paid. Simultaneously it has been decided to discontinue the importation of Malwa opium for local consumption in the Bombay Presidency, and the Presidency is to be supplied from Ghazipur.

Under the arrangements made between His Majesty's Government and the Government of China the number of chests of Malwa opium which may be exported to China has annually been fixed. This number was fixed in 1908 at 15,100, in 1909 at 13,600, in 1910 at 12,100, in 1911 at 15,580, and in 1912 at 14,560.

*Abolished with effect from 1st January 1912.

OPIUM—*continued.*

MALWA—*contd*

The enhanced duty is shared between the British Government and the poppy-growing States, the British share being R900 per chest, while the proceeds of the sales of the right to export are equally divided between the British Government and the States concerned.

The poppy is sown in Malwa in November, the plants flower in the beginning of February and by the end of March the whole of the opium has been collected by the cultivators and is ready for sale. The village bankers and others, into whose possession the raw opium passes, usually retain it until the end of April. During May and June it is bought by the large dealers who make it up into balls of about twelve ounces each, and expose it in storehouses to dry for the next two or three months, after which it is ready for the scales. It is ready for export by September; but as considerable dryage takes place during the transport of new opium to Bombay, it is commonly kept back until October. A chest of Malwa opium contains 140 lbs. in weight. The opium is of 90° to 95° consistency, and is usually packed in half-chests for convenience of carriage.

BARODA

The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly, for consumption in the State and for export to China. The State has, by agreement, assimilated its retail system and selling prices to those in force in adjacent British districts, and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Native States.

As a result of the limitation on exports of opium from India to China, exports of Baroda opium have been restricted to a quantity representing seven per cent of the quantity allowed for export from Bombay. The fiscal arrangements applicable to these exports are similar to those prescribed in respect of Malwa opium. Arrangements for weighing and passing such opium have been made at Ahmedabad in Gujarat.

PUNJAB

The cultivation of the poppy was permitted until 1897 (under license for each crop) throughout the greater part of the Punjab except in the districts of Delhi, Gurgaon, Rohtak, Hissar, the greater part of Karnal, and part of Ferozpur, where it has long been prohibited. The total area cultivated was usually about 10,000 acres, but there were only five really opium-producing districts—Ambala, Simla, Kangra, Shahpur, and Dera Ghazi Khan. In the remaining districts opium was either not extracted, or, if extracted, only a small quantity became available for sale by licensed vendors, the rest being surreptitiously disposed of; and the produce was consumed, in the shape of a drink called *post* made from poppy-heads, either illicitly or after passing through the hands of licensed vendors. The Government of India prohibited poppy cultivation in the case of most districts of the Punjab from the 1st September 1897, cultivation being restricted in 1910-11, so far as opium production is concerned, to the Kotkhai tahsil of the Simla district, and the Kulu sub-division of the Kangra district. Cultivation of the poppy, for the production of poppy heads only, is also permitted in the district of Jalandhar and in one tahsil of Hoshiarpur.

An acreage duty was levied during 1909-10 on the cultivation of the poppy, at the rate of R2* per acre in the two opium-producing hill districts and at the rate of R4 per acre in the two poppy-head producing districts of Hoshiarpur and Jalandhar. These rates have since been raised.

A cultivator of opium is not permitted to consume any part of the produce himself. He is bound either to dispose of the standing crop to a license-holder, who extracts the opium and sells it to a licensed wholesale or retail vendor, or to dispose of the produce, either as poppy-heads, or as opium extracted by himself, to a licensed retail or wholesale vendor.

Since the 1st April 1896 a duty of R2 per ser had been levied on the importation into the Punjab of all opium other than Malwa, including opium produced in Kashmir, the Native Hill States, or elsewhere. This rate was raised to R6 per ser with effect from the 1st April 1909. Upon Malwa opium an import duty of R4 per ser was levied until the 31st July 1908; but since that date such imports have been stopped. Apart from locally produced opium and that imported from Kashmir, Afghanistan, and trans-frontier territory to the west of the Indus, the only other source of supply is Bengal opium which with effect from the year 1910-11 obtained from the Ghazipur factory and issued to licensed vendors from district treasuries.

AJMER-MERWARA

In these two British districts, which are surrounded by the Native States constituting the Rajputana Agency the cultivation of the poppy and the manufacture and sale of opium were formerly permitted without restriction, except in the three municipalities of Ajmer, Beawar, and Kekri, and the cantonment of Nasirabad. This

* In addition to a quantitative duty of R2 a ser

OPIUM—*concluded*

AJMER-MERWARA—*contd.*

course was adopted in consequence of the difficulty of preventing smuggling from the surrounding States. In the three municipalities and in the cantonment of Nasirabad, the license of the Collector was required for the cultivation of the poppy, or the manufacture or sale of opium. The absence of control over the production and disposal of opium in the rural areas, and the freedom of import and export from and to adjacent Native States, afforded ground for the belief that Ajmer-Merwara had become a focus of opium smuggling, and in order to check this illicit traffic, revised Opium Rules were enacted, with effect from the 1st April 1901, to provide adequate control over the production, import, export, transport, and sale of opium throughout Ajmer-Merwara. An import duty of ₹4 per ser was levied from the 1st April 1904 on Malwa opium brought into Ajmer-Merwara for consumption, and from the 1st April 1905 an excise duty at the same rate was imposed on opium produced in the district. Subsequently, from the 1st April 1908, the levy of the Excise duty was restricted to opium consumed within Ajmer-Merwara and the duty on opium removed for export outside the district was remitted. Poppy cultivation was at the same time prohibited in the Ajmer district, and a maximum limit of 2,500 and 400 bighas was imposed upon the cultivation in the Todgarh and Beawar tahsils, respectively. No area was licensed for the cultivation of poppy during the year 1911-12.

BURMA

Opium is produced in the Shan States beyond British limits, but its cultivation is prohibited throughout Burma, except in the Kachin villages of the districts of Katha, Bhamo, Myitkyina, and Upper Chindwin in Upper Burma. On the drug produced in British territory an excise duty is levied at the rate of 8 annas for each quarter of a *pé* (one *pé* = 1·75 of an acre) or fraction thereof, on which the poppy is grown. Land under poppy cultivation is measured by the village headman. The area under poppy is not known, because the localities in which the cultivation is carried on are for the most part beyond the sphere of regular administration. The importation of opium by land from the Shan States into Upper Burma is permitted on payment of a duty of ₹17 per *viss* (3·65lb avoirdupois). Neither of these classes of opium may be exported to Lower Burma. Shan or foreign travellers of distinction may, however, import into any part of Burma for the personal use of themselves and their attendants, without payment of duty, Shan or foreign opium in quantities not exceeding 5 tolas for each person.

Under an order issued by the Government of India in February 1898, caravans entering the Myitkyina and Bhamo districts from China or the Shan States are licensed to import for personal use Chinese or Shan opium on payment of a duty equal to the retail price of such opium in the districts in which the license is issued.

Bengal excise opium is procured by Government and stored in the district treasuries, whence it is issued to licensed shops where it may be retailed to persons entitled to possess it, namely, medical practitioners, pharmacists, doctors, tattooers, non-Burmans, and, in Lower Burma, only registered Burmans.

OPIUM

No. 1

RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY, in each year from 1834-35 to 1911-12

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	Total	Bengal	Bombay	Total	Bengal	Bombay	Total
1834-35	1,16,47,650	17,52,800	1,34,00,450	47,04,860	3,11,090	50,15,950	69,42,790	14,41,710	83,84,500
1835-36	1,30,23,380	19,18,820	1,49,42,200	48,21,760	2,00,370	50,22,130	1,32,01,620	17,18,450	1,49,20,070
1836-37	1,88,36,960	26,78,470	2,15,15,430	54,95,990	6,69,760	61,65,750	1,33,40,970	20,08,710	1,53,49,680
1837-38	2,09,65,190	18,46,660	2,28,11,850	65,97,950	3,49,450	69,47,400	1,43,67,240	14,97,210	1,58,64,450
1838-39	1,36,80,180	27,48,560	1,64,28,740	66,92,190	2,05,250	68,97,440	69,87,990	25,43,310	95,31,300
1839-40	76,45,850	1,96,810	78,42,660	43,85,090	79,800	44,64,820	32,60,760	1,17,010	33,77,770
1840-41	1,19,78,590	23,26,400	1,43,04,990	54,82,270	79,950	55,62,230	64,96,320	22,46,450	87,42,770
1841-42	1,37,71,560	22,24,730	1,59,96,290	57,32,890	75,740	58,08,630	80,38,670	21,48,990	1,01,87,660
1842-43	1,82,79,950	25,97,010	2,08,76,960	50,56,520	54,630	51,11,150	1,32,23,430	25,42,380	1,57,65,810
1843-44	2,28,27,790	35,59,870	2,63,87,660	60,68,310	71,090	61,39,400	1,67,59,480	34,88,780	2,02,48,260
1844-45	2,46,96,460	37,91,400	2,84,87,860	66,13,010	61,970	66,74,980	1,80,83,450	37,29,430	2,18,12,880
1845-46	2,95,99,870	61,80,150	3,57,80,020	75,22,610	2,23,910	77,46,520	2,20,77,260	59,56,240	2,80,33,500
1846-47	3,06,73,650	61,08,420	3,67,82,070	78,80,260	39,790	79,20,050	2,27,93,390	60,68,630	2,88,62,020
1847-48	2,35,61,020	37,90,280	2,73,51,300	1,06,45,730	71,730	1,07,17,460	1,29,15,290	37,18,550	1,66,33,840
1848-49	3,01,49,990	89,80,930	3,91,30,920	1,05,67,430	1,05,860	1,06,73,290	1,95,82,560	88,75,070	2,84,57,630
1849-50	3,75,72,230	74,00,320	4,49,72,550	95,64,260	1,05,480	96,69,740	2,80,07,970	72,94,840	3,53,02,810
1850-51	3,09,05,530	70,47,470	3,79,53,000	1,03,47,260	1,02,260	1,04,49,520	2,05,58,270	69,45,210	2,75,03,480
1851-52	3,12,00,940	1,13,96,840	4,25,97,780	1,10,89,310	1,16,010	1,12,05,320	2,01,11,630	1,12,80,830	3,13,92,460
1852-53	3,96,01,830	1,12,80,000	5,08,81,830	1,25,91,400	1,11,110	1,37,02,510	2,60,10,430	1,11,68,890	3,71,79,320
1853-54	3,80,00,100	97,72,210	4,77,72,310	1,40,50,120	1,31,990	1,41,82,110	2,39,49,980	96,40,220	3,35,90,200
1854-55	3,59,33,560	1,11,69,960	4,71,03,520	1,36,09,450	1,58,050	1,37,67,500	2,23,24,110	1,10,11,910	3,33,36,020
1855-56	4,17,17,170	1,02,42,580	5,19,59,750	1,22,01,050	1,38,930	1,23,39,980	2,95,16,120	1,01,03,650	3,96,19,770
1856-57	3,82,52,160	1,17,71,840	5,00,24,000	1,12,45,040	1,75,070	1,14,20,110	2,70,07,120	1,15,96,770	3,86,03,890
1857-58	5,21,59,180	1,64,82,910	6,86,42,090	92,95,410	1,62,930	94,58,340	4,28,63,770	1,63,19,980	5,91,83,750
1858-59	4,67,08,590	1,47,54,830	6,14,63,420	77,27,450	2,72,060	79,99,510	3,89,81,140	1,44,82,770	5,34,63,910
1859-60	4,31,44,500	1,57,33,280	5,88,77,780	67,79,970	4,00,030	71,80,000	3,63,64,530	1,53,33,250	5,16,97,780
1860-61	4,19,98,550	2,47,69,040	6,67,67,590	88,32,420	3,52,250	91,84,670	3,31,66,130	2,44,16,790	5,75,82,920
1861-62	3,91,41,560	2,44,51,140	6,35,92,700	1,44,28,090	66,560	1,44,94,650	2,47,13,470	2,43,84,580	4,90,98,050
1862-63	4,81,25,610	3,24,29,150	8,05,54,760	1,85,27,790	35,060	1,85,62,780	2,95,97,890	3,23,94,090	6,19,91,980
1863-64	5,34,67,760	1,48,52,230	6,83,19,990	2,30,20,880	44,050	2,30,64,930	3,04,46,880	1,48,08,180	4,52,55,060
1864-65	5,25,54,470	2,10,59,580	7,36,14,050	2,37,19,050	50,760	2,37,69,810	2,88,35,420	2,10,08,820	4,98,44,240
1865-66	6,39,02,390	2,12,80,250	8,51,82,640	1,69,10,120	32,580	1,89,42,700	4,49,92,270	2,12,47,670	6,62,39,940
1866-67 (11 months)	4,94,80,170	1,85,43,300	6,80,23,470	1,07,42,630	30,670	1,07,73,300	3,87,37,540	1,85,12,630	5,72,50,170
1867-68	6,56,52,480	2,35,69,380	8,92,21,860	1,86,98,910	42,300	1,87,41,210	4,69,53,570	2,35,27,080	7,04,80,650
1868-69	6,64,47,160	1,80,67,250	8,45,14,410	1,71,75,660	25,450	1,72,01,110	4,92,71,500	1,80,41,800	6,73,13,300
1869-70	5,59,41,370	2,35,74,190	7,95,15,560	1,81,75,100	31,730	1,82,06,830	3,77,66,270	2,35,42,460	6,13,08,730
1870-71	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,090	6,03,10,340
1871-72	6,89,87,000	2,35,51,590	9,25,38,590	1,59,32,980	33,480	1,59,66,460	5,30,54,020	2,35,18,110	7,65,72,130
1872-73	6,06,97,930	2,61,48,980	8,68,46,910	1,81,06,310	36,370	1,81,42,680	4,25,91,620	2,61,12,610	6,87,04,230
1873-74	5,58,29,840	2,74,18,950	8,32,48,790	1,99,82,260	30,540	2,00,12,800	3,58,47,580	2,73,88,410	6,32,35,990
1874-75	5,60,28,250	2,95,38,040	8,55,66,290	2,33,85,590	29,870	2,34,15,460	3,26,42,660	2,95,08,170	6,21,50,830
1875-76	5,92,19,280	2,54,94,970	8,47,14,250	2,21,67,590	18,070	2,21,85,660	3,70,51,700	2,54,76,900	6,25,28,600
1876-77	6,17,41,700	2,94,82,900	9,12,24,600	2,83,98,320	18,150	2,84,16,470	3,33,43,380	2,94,64,750	6,28,08,130
1877-78	6,43,28,810	2,74,98,410	9,18,27,220	2,65,89,210	21,490	2,66,10,700	3,77,39,600	2,74,76,920	6,52,16,520
1878-79	7,60,61,320	2,39,32,690	9,39,94,010	1,69,66,650	20,570	1,69,87,220	5,30,94,670	2,39,12,120	7,70,06,790
1879-80	7,17,78,150	3,14,13,470	10,31,91,620	2,06,54,900	20,020	2,06,74,920	5,11,23,250	3,13,93,450	8,25,16,700
1880-81	7,96,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1881-82	7,67,75,120	2,18,49,320	9,86,24,440	2,05,54,300	19,050	2,05,73,350	5,62,20,820	2,18,30,270	7,80,51,090
1882-83	7,10,39,250	2,39,56,690	9,49,95,940	2,28,09,350	18,810	2,28,28,160	4,82,29,900	2,39,37,880	7,21,67,780
1883-84	7,04,63,440	2,51,01,570	9,55,65,010	1,85,24,790	22,110	1,85,46,900	5,19,38,650	2,50,79,460	7,70,18,110
1884-85	6,27,71,110	2,53,93,580	8,81,64,690	2,96,29,290	29,080	2,96,58,370	3,31,41,820	2,53,64,500	5,85,06,320
1885-86	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1886-87	6,35,62,200	2,58,67,560	8,94,29,760	2,72,52,000	38,630	2,72,90,630	3,63,10,200	2,58,28,930	6,21,39,130
1887-88	6,24,52,670	2,27,01,950	8,51,54,620	2,42,67,820	37,930	2,42,45,750	3,82,44,850	2,26,64,020	6,09,08,870
1888-89	6,59,38,040	1,96,85,150	8,56,23,190	2,59,39,510	39,540	2,59,79,050	3,99,98,530	1,96,45,610	5,96,44,140
1889-90	6,69,22,020	1,89,08,540	8,58,30,560	1,60,10,990	40,030	1,60,51,070	5,09,11,030	1,88,68,460	6,97,79,490
1890-91	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1891-92	6,16,80,990	1,84,42,810	8,01,23,800	1,85,79,120	39,010	1,86,18,130	4,31,01,870	1,84,03,800	6,15,05,670
1892-93	6,31,75,270	1,67,56,530	7,99,31,800	1,59,86,620	38,340	1,60,24,960	4,71,88,650	1,67,18,190	6,39,06,840
1893-94	5,02,29,760	1,60,45,950	6,62,75,710	1,87,27,590	38,480	1,87,66,070	3,15,02,170	1,60,07,470	4,75,09,640
1894-95	5,51,82,050	1,80,55,520	7,32,37,570	1,61,22,200	38,850	1,61,61,050	3,90,59,850	1,80,16,670	5,70,76,520
1895-96	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1896-97	5,07,09,560	1,33,82,820	6,40,92,380	2,48,28,130	38,790	2,48,66,920	2,58,81,430	1,33,44,030	3,92,25,460
1897-98	4,20,91,340	97,06,380	5,17,97,720	2,38,42,940	48,230	2,38,91,170	1,82,48,400	96,58,150	2,79,06,550
1898-99	4,39,19,660	1,33,33,640	5,72,53,300	2,36,91,630	41,270	2,37,32,900	2,02,28,030	1,32,92,370	3,35,20,400
1899-1900	5,32,37,848	1,27,91,883	6,60,29,731	2,58,69,393	37,921	2,59,07,314	2,73,68,455	1,27,53,962	4,01,22,417
1900-01	4,39,67,138	1,25,66,495	7,65,33,633	2,67,50,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1901-02	6,46,04,546	81,75,788	7,27,80,334	2,40,92,407	37,942	2,41,30,349	4,05,12,139	81,37,846	4,86,49,985
1902-03	5,75,17,565	99,59,011	6,74,76,576	2,46,85,973	41,270	2,47,27,243	3,28,31,592	99,17,741	4,27,49,333
1903-04	7,29,24,772	1,31,15,903	8,60,40,675	3,33,49,347	36,813	3,33,86,160	3,95,75,425	1,30,79,090	5,26,54,515
1904-05	7,90,49,203	1,12,73,288	9,03,22,491	2,94,66,626	39,658	2,95,06,284	4,95,82,577	1,12,33,630	6,08,16,207
1905-06	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1906-07	7,66,01,100	83,06,822	8,49,07,922	2,86,48,828	50,544	2,86,99,372	4,79,52,272	82,56,278	5,62,08,550
1907-08	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,494	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175
1908-09	6,72,29,749	2,10,42,975	8,82,71,824	1,84,93,502	47,818	1,85,41,320	4,87,36,247	2,09,94,257	6,97,30,504
1909-10	7,21,02,459	1,09,17,786	8,30,20,245	1,66,02,684	49,638	1,66,52,322	5,54,99,775	1,08,68,148	6,63,67,923
1910-11	11,26,38,931	1,99,502	11,28,29,433	1,86,56,739	43,120	1,86,99,859	9,39,82,192	1,47,382	9,41,29,574
1911-12	7,89,46,552	1,04,72,618	8,94,19,170	1,08,98,235(a)	43,541	1,09,41,776	6,80,48,317	1,04,29,077	7,84,77,394

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of table No. 2 and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price R15,49,050 was, by special arrangement, credited to Excise revenue

(a) Includes R20,535 being the allowances of a delegate to the International opium conference at Hague, and miscellaneous expenditure

No. 2

COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE, from the year 1872-73 to 1911-12

	India General	Central Provinces and Berar	Burma	Eastern Bengal and Assam	Bengal	U. P. of Agra and Oudh	Punjab	N.-W. F. Province	Madras	Total
1872-73										15,52,340
1873-74										15,81,430
1874-75										15,64,050
1875-76				No details						17,33,520
1876-77										16,33,170
1877-78										15,71,150
1878-79										19,07,430
1879-80	560	1,79,110	3,32,820	4,66,450	5,85,350	3,72,060	2,150			18,82,500
1880-81	160	1,99,300	3,94,730	4,89,420	5,18,440	4,10,880	*2,37,530			22,50,460
1881-82	180	2,18,340	3,03,150	4,59,050	5,04,180	4,35,470	...			19,20,370
1882-83	420	2,16,350	2,99,770	5,04,100	5,27,800	4,40,980	...			19,89,420
1883-84	690	2,18,510	3,11,520	4,07,210	5,60,700	4,42,930	...			19,41,560
1884-85	1,900	2,15,040	3,03,270	4,29,850	5,48,400	4,24,110	...			19,22,570
1885-86	1,850	2,19,330	2,76,310	4,19,466	5,38,440	4,25,210	...			18,80,600
1886-87	2,190	2,14,700	3,32,730	4,19,600	5,51,840	4,37,320	31,610			19,89,990
1887-88	2,340	2,03,230	3,50,280	4,10,870	5,66,810	4,27,300	51,770			20,12,600
1888-89	2,480	2,13,100	3,73,360	4,09,320	5,64,020	4,44,260	44,100			20,49,640
1889-90	2,760	2,27,420	3,86,670	4,33,580	5,57,120	5,06,150	37,320			21,51,230
1890-91	2,700	2,20,200	4,32,170	3,79,420	5,67,790	4,76,740	28,720			21,07,740
1891-92	2,400	2,34,920	4,10,500	3,97,190	5,86,030	4,76,340	28,690			21,38,070
1892-93	1,620	2,27,980	4,83,410	3,86,770	5,65,590	5,14,780	32,850			22,13,000
1893-94	110	2,40,040	3,62,550	4,01,740	5,75,450	4,91,680	51,270			21,22,840
1894-95	90	2,31,950	1,75,960	3,89,250	5,95,230	4,79,870	62,680			19,45,030
1895-96	150	2,43,320	2,06,520	4,49,860	7,12,980	5,26,760	80,910			22,16,500
1896-97	150	2,15,170	2,25,140	4,52,280	7,26,120	4,55,350	77,280			21,81,500
1897-98	150	2,02,840	2,33,950	4,53,030	7,09,190	4,72,350	67,380			21,88,890
1898-99	150	2,10,440	2,45,110	4,56,320	7,40,600	5,11,230	65,930			22,29,780
1899-1900	128	2,25,726	2,52,049	4,42,477	7,47,809	5,30,951	60,936			22,60,076
1900-01	119	2,16,897	2,67,474	4,39,105	7,92,226	5,01,829	85,655			23,03,305
1901-02	102	2,09,456	3,14,412	4,09,849	7,89,953	5,27,979	65,528	2,720		23,10,099
1902-03	68	2,40,508	4,42,003	4,33,169	7,99,490	5,51,106	73,117	6,766		25,46,137
1903-04	51	2,61,356	5,99,573	4,53,671	7,67,790	5,46,359	73,763	9,197		27,11,760
1904-05	43	2,88,409	6,49,480	4,65,419	7,59,988	5,62,219	62,688	7,225		27,95,471
1905-06	...	3,07,789	6,08,306	5,36,802	7,47,583	5,74,014	73,499	8,747		28,56,740
1906-07	...	4,70,042	5,77,165	6,44,655	7,21,430	6,04,104	83,317	9,256		31,09,969
1907-08	...	4,28,900	5,36,899	6,90,437	8,26,579	5,38,482	82,238	17,221	14,140	32,34,797
1908-09	...	4,43,567	4,32,293	6,68,826	8,61,667	5,52,953	1,95,407	18,640	4,30,030	36,53,323
1909-10	2,825	4,45,967	4,55,841	6,30,522	8,05,506	5,85,646	4,46,361	22,316	4,58,829	38,54,413
1910-11	5,325	4,86,336	4,34,347	6,29,268	8,14,155	5,41,718	5,48,690	22,007	4,19,602	39,01,448
1911-12	6,036	5,06,612	3,95,374	6,33,114	8,47,152	5,44,998	6,20,380	20,544	4,33,109	40,07,319

* Proceeds of experimental sale of Bengal opium

No. 3

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for export to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1911-12

	Bengal	Malwa			Total of Bengal and Malwa	Exported from							
						Bengal				Bombay			Grand Total
		Central India	Ahmadabad	Ajmer		To China	To Straits Settlements	To other countries	Total	To China	To other countries	Total	
1829-30	8,778	No returns	The Ahmadabad Agency was established in January 1858, and before this date passes were granted at Indore only	The Ajmer Agency was established in February 1877, but the scales were used for the first time in November 1877	8,778	7,443	2,235	No information	9,678	—	No information	—	9,678
1830-31	7,548	4,703			12,251	5,590	1,526		7,116	*4,610		4,610	11,726
1831-32	7,939	10,632			18,571	6,750	757		7,507	*10,679		10,679	18,186
1832-33	10,638	8,694			19,332	7,540	1,845		9,385	*6,698		6,698	16,083
1833-34	12,523	10,202			22,725	10,151	1,779		11,930	*10,855		10,855	22,785
1834-35	13,027	6,977			20,004	9,480	1,570		11,050	*6,812		6,812	17,862
1835-36	15,044	13,568			28,612	13,021	1,786		14,807	†		—	14,807
1836-37	11,988½	20,615			32,603½	10,493	2,241		12,734	20,882½		20,882½	33,616½
1837-38	18,562	12,029			30,591	16,112	3,105		19,307	10,372½		10,372½	29,679½
1838-39	18,563	19,745			38,308	14,499	3,722		18,221	17,353		17,353	35,574
1839-40	16,563	2,151			20,714	3,755	14,755		18,510	†		—	18,510
1840-41	17,558	16,773			34,331	5,817	11,593		17,410	12,022½		12,022½	29,432½
1841-42	17,927	14,681			32,608	10,752	8,987		19,739	14,473		14,473	34,212
1842-43	16,662	24,337			40,999	11,867	4,651		16,518	19,369		19,369	35,887
1843-44	17,604	13,563			31,167	13,067	4,792		17,859	16,944		16,944	34,803

* Number calculated from the amount of pass-duty collected
† Not recorded

No. 3—*continued*

QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for EXPORT to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, in each official year from 1829-30 to 1911-12—continued

	Bengal	Malwa			Total of Bengal and Malwa	Exported from							
						Bengal				Bombay			
		Central India	Ahmadabad	Ajmer		To China	To Straits Settlements	To other countries	Total	To China	To other countries	Total	Grand Total
1844-45	19,400	20,660			40,060	14,709	4,083		18,792	18,150½		18,150½	36,942½
1845-46	21,887	12,635			34,522	16,265	4,288		20,553	*		*	20,553
1846-47	22,468	16,863			39,331	20,668	4,322		24,990	17,389½		17,389½	42,379½
1847-48	22,879	10,671			33,550	19,434	4,443		23,877	*		*	23,877
1848-49	33,073	20,882			53,955	27,870	4,417		32,287	21,392½		21,392½	53,679½
1849-50	35,925	17,264			53,189	30,996	4,097		35,093	16,513		16,513	51,606
1850-51	32,033	19,606			51,639	28,892	4,010		32,902	19,138		19,138	52,040
1851-52	31,259	26,393			57,652	27,921	4,385		32,306	28,168½		28,168½	60,474½
1852-53	36,521	28,271			63,792	31,433	4,745		36,178	28,979½		24,979½	61,157½
1853-54	42,403	24,672			67,075	33,941	6,854		40,795	26,113½		26,113½	66,908½
1854-55	49,979	25,364			75,343	43,952	7,469		51,421	25,958½		25,958½	77,379½
1855-56	49,379	26,640			76,019	37,851	7,018	69	44,938	25,576	92	25,668	70,606
1856-57	42,272	29,212½			71,484½	36,459	5,757	215	42,441	29,848½	98	29,944½	72,385½
1857-58	40,127	39,669			79,796	31,878	6,666	67	38,611	36,125½	229½	36,355	74,966
1858-59	30,881	34,748	1,629		67,258	33,858	746	81	34,685	40,849	288½	41,137½	75,822½
1859-60	25,253	30,488	2,416		58,157	22,329	3,483	148	25,960	32,594	147½	32,731½	58,681½
1860-61	21,363	43,057	3,074		67,494	15,688	3,810	10	19,508	43,691	265	43,956	63,464
1861-62	24,063	33,719	3,328		61,110	21,332	5,192	48	26,572	35,680	110½	35,790½	62,362½
1862-63	32,833	46,875	4,353		84,061	25,846	6,784	31	32,661	49,485½	70½	49,556	82,217
1863-64	42,620	23,351	2,324		68,295	33,815	8,766	49	42,621	28,210½	2½	28,213	70,834
1864-65	54,486	31,932	690		87,108	40,915	9,288	74	50,277	34,213½	½	34,214	84,491
1865-66	56,011	34,193	1,927		92,131	42,697	11,549	27	54,273	34,166½	—	34,166½	88,439½
1866-67 (11 months)	38,640	29,260	1,332		69,232	37,279	4,444	34	41,757	33,081	17	33,098	74,855
1867-68	47,999	36,101	2,999		87,099	41,672	6,352	22	48,046	38,883	1½	38,884½	86,930½
1868-69	47,235	29,787	1,185		78,207	37,985	6,167	103	44,255	30,690	10½	30,700½	74,955½
1869-70	45,680	35,828	3,543		85,051	43,054	6,680	228	49,962	38,716	7	38,723	88,685
1870-71	49,030	37,608	1,898		88,536	39,669	8,054	292	48,015	40,992½	67	41,059½	89,074½
1871-72	49,695	37,591	1,163		88,449	41,569	7,843	43	49,455	39,334½	7½	39,342	88,797
1872-73	42,675	42,688	1,315		86,678	34,009	6,438	38	40,485	42,369	80	42,449	82,934
1873-74	42,750	42,112	2,845		87,707	34,820	8,464	53	43,337	45,301	86½	45,387½	88,724½
1874-75	45,000	47,982	1,579		94,561	36,678	8,943	91	45,712	48,845½	188	49,033½	94,745½
1875-76	45,510	38,753	3,051		87,314	35,673	11,005	90	46,768	41,587	9	41,596	88,354
1876-77	47,240	48,018	1,768		97,026	37,426	9,709	194	47,321	49,430½	121	49,551½	96,872½
1877-78	49,500	41,617	1,493	171	92,781	40,234	9,357	115	49,706	43,983½	30½	43,174	92,880
1878-79	55,500	32,897½	3,771½	211	92,380	45,890	8,881	159	54,930	36,260	10	36,270	91,200
1879-80	59,100	46,204½	66	459½	105,832	48,722	10,586	79	59,387	46,114½	6½	46,121	1,05,508
1880-81	56,400	36,649	1	555	93,605	46,767	9,622	141	56,530	35,626	36	35,662	92,192
1881-82	56,400	32,009½	—	380	88,789½	45,731	10,005	759	56,495	32,825	20	32,845	89,340
1882-83	56,400	36,103½	1,185½	315	94,004	44,961	10,316	768	56,045	35,736	19	35,755	91,800
1883-84	54,400	38,717½	882½	177½	94,177½	45,498	7,320	901	53,719	38,231	14	38,245	91,964
1884-85	46,698	39,013½	350½	136½	86,198	36,714	10,134	1,046	47,894	38,679	6	38,685	86,579
1885-86	50,994	38,967	—	—	89,961	39,223	10,728	1,103	51,054	36,893	9	36,902	87,956
1886-87	54,750	40,839	206½	—	95,794½	41,920	11,396	1,300	54,616	41,205	18	41,223	95,839
1887-88	57,000	36,799	415	—	94,214	43,128	12,368	889	56,385	33,687	24	33,711	90,096
1888-89	57,000	30,315	29	14	87,358	42,493	13,995	870	57,358	30,398	33	30,431	87,789
1889-90	57,000	30,564	—	—	87,564	40,942	13,749	1,294	55,985	29,160	21	29,181	85,166
1890-91	57,000	30,037½	50	—	87,087½	42,718	13,915	964	57,597	28,137	19	28,156	85,753
1891-92	56,250	32,503	—	—	88,753	40,034	15,035	1,704	56,773	30,773	12	30,785	87,558
1892-93	48,852	28,601	—	—	77,453	32,554	12,607	2,988	48,149	27,217	18	27,235	75,384
1893-94	43,353	28,905½	—	—	71,358½	25,214	14,456	3,926	43,595	27,235	11	27,246	70,841
1894-95	39,780	30,765	—	—	70,545	22,784	14,558	2,440	39,782	29,035	21	29,056	68,838
1895-96	37,695	26,378½	125	—	64,198½	21,185	12,502	2,703	36,390	24,432	38	24,470	60,860
1896-97	39,000	22,980½	—	—	61,980½	22,453	13,073	4,001	39,527	22,679	52	22,731	62,258
1897-98	39,000	18,664½	—	—	57,664½	23,756	12,290	1,800	37,846	18,208	15	18,223	56,069
1898-99	39,450	27,498½	—	—	66,948½	24,284	14,577	2,308	41,169	25,940	19	25,959	67,128
1899-1900	41,700	25,822½	—	—	67,522½	24,547	15,592	2,288	42,427	24,908½	14½	24,923	67,350
1900-01	45,300	26,007	—	—	71,307	25,068	16,779	3,147	44,994	24,695	19½	24,714½	69,708½
1901-02	48,000	17,586½	—	—	65,586½	29,558	15,114	3,390	48,062	17,509	32	17,541	65,603
1902-03	48,000	20,345	—	—	68,345	30,655	14,722	2,777	48,154	19,356	21	19,377	67,531
1903-04	48,000	26,737½	—	—	74,737½	29,705	14,078	4,435	48,218	25,341	80	25,421	73,639
1904-05	48,000	19,287	1,124½	—	68,411½	33,029	12,218	2,668	47,855	18,955	51	19,006	66,861
1905-06	49,200	14,598½	1,399½	—	65,198	33,933	12,368	2,532	48,833	14,077	26	14,103	62,936
1906-07	52,800	13,127	2,240	—	68,167	37,925	12,953	2,710	53,588	12,665	20	12,686	66,274
1907-08	48,900	16,849	1,500	—	67,249	31,444	13,195	2,801	47,440	16,307	13	16,320	63,760
1908-09	45,900	33,569	850	—	80,319	30,849	11,114	3,007	44,970	21,909	77½	21,986½	66,956½
1909-10	42,300	13,186	706	—	56,192	28,753	11,140	3,572	43,465	12,716	10½	12,726½	56,191½
1910-11	37,560	1,200½	201	—	38,961½	24,537	9,138	3,446	37,121	6,787	13	6,800	43,921
1911-12	26,330	7,892½	105	—	34,327½	11,375	6,684	6,103	24,162	14,023	4	14,027	38,189

* Not recorded

OPIUM

No. 4

QUANTITY (chests) of BIHAR and BENARES OPIUM SOLD from 1830-31 to 1911-12, PROCEEDS of SALES, and AVERAGE ANNUAL PRICE

	NUMBER OF CHESTS SOLD			PROCEEDS OF SALE (RUPEES)			AVERAGE PRICE (RUPEES)		
	Bihár	Benares	TOTAL	Bihár	Benares	TOTAL	Bihár	Benares	Both kinds
1830-31 to 1834-35* .	7,077	3,258	10,335	91,97,780	40,82,180	1,32,79,960			1,345
1835-36 to 1839-40* .	10,840	5,704	16,544	96,35,359	47,28,260	1,43,63,610			933
1840-41 to 1844-45* .	12,080	5,750	17,830	1,29,97,350	57,32,950	1,87,30,300	.. †	..	1,047
1845-46 to 1849-50* .	19,356	7,889	27,245	2,10,76,340	82,58,780	2,93,35,120			1,101
1850-51 to 1854-55* .	26,434	11,805	38,239	2,39,98,040	1,07,59,580	3,47,57,620			929
1855-56 to 1859-60* .	26,840	10,742	37,582	3,15,10,500	1,22,17,810	4,37,28,310	1,232	1,239	1,234
1860-61 . . .	15,044	6,319	21,363	2,90,20,150	1,20,22,770	4,10,42,920	1,929	1,903	1,921
1861-62 . . .	15,004	9,059	24,063	2,42,99,450	1,40,36,350	3,83,35,800	1,620	1,549	1,593
1862-63 . . .	17,964	14,869	32,833	2,61,75,630	2,07,47,810	4,69,23,440	1,457	1,395	1,429
1863-64 . . .	23,993	18,627	42,620	2,99,83,310	2,19,35,430	5,19,18,740	1,254	1,178	1,218
1864-65 . . .	29,946	24,540	54,486	2,90,09,020	2,20,67,150	5,10,76,170	969	899	938
1865-66 . . .	31,284	24,727	56,011	3,60,22,100	2,70,30,900	6,30,53,000	1,151	1,085	1,122
1866-67 (11 months).	22,000	16,640	38,640	2,80,92,760	2,03,05,710	4,84,00,470	1,277	1,210	1,247
1867-68 . . .	24,900	23,099	47,999	3,37,31,540	3,04,57,090	6,41,88,630	1,355	1,307	1,332
1868-69 . . .	27,300	19,935	47,235	3,79,17,220	2,71,03,300	6,50,20,520	1,389	1,359	1,376
1869-70 . . .	26,245	19,435	45,680	3,21,48,360	2,26,16,070	5,47,64,430	1,225	1,164	1,199
1870-71 . . .	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1871-72 . . .	29,985	19,710	49,695	4,20,63,320	2,69,11,700	6,89,75,020	1,400	1,369	1,388
1872-73 . . .	24,375	18,300	42,675	3,44,55,480	2,46,80,240	5,91,35,720	1,414	1,349	1,386
1873-74 . . .	25,794	17,046	42,750	3,30,32,860	2,10,81,550	5,41,14,410	1,285	1,237	1,266
1874-75 . . .	26,115	18,885	45,000	3,21,26,790	2,21,82,250	5,43,16,040	1,230	1,175	1,207
1875-76 . . .	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,227	1,259
1876-77 . . .	26,350	20,890	47,240	3,43,24,900	2,56,75,500	6,00,00,400	1,303	1,229	1,270
1877-78 . . .	26,245	23,255	49,500	3,39,91,600	2,87,01,220	6,26,92,820	1,295	1,235	1,266
1878-79 . . .	30,090	25,500	55,590	3,79,50,210	3,00,36,180	6,79,86,390	1,264	1,179	1,225
1879-80 . . .	29,550	29,550	59,100	3,56,24,390	3,35,17,850	6,91,42,240	1,206	1,134	1,170
1880-81 . . .	28,200	28,200	56,400	3,91,05,860	3,77,29,720	7,68,35,580	1,387	1,338	1,362
1881-82 . . .	28,200	28,200	56,400	3,76,19,130	3,70,34,000	7,46,53,130	1,334	1,313	1,324
1882-83 . . .	28,200	28,200	56,400	3,50,21,170	3,38,83,390	6,89,04,560	1,241	1,202	1,222
1883-84 . . .	26,525	27,875	54,400	3,39,19,640	3,41,17,440	6,80,37,080	1,278	1,224	1,251
1884-85 . . .	22,200	24,498	46,698	2,91,52,300	3,13,67,990	6,05,20,290	1,313	1,280	1,296
1885-86 . . .	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234⅝
1886-87 . . .	28,275	26,475	54,750	3,22,72,420	2,91,97,360	6,14,69,780	1,141	1,103	1,122¼
1887-88 . . .	28,500	28,500	57,000	3,07,32,470	2,96,47,200	6,03,79,670	1,078¼	1,040¼	1,059½
1888-89 . . .	28,125	28,875	57,000	3,19,51,190	3,18,88,790	6,38,39,980	1,136	1,104⅜	1,120
1889-90 . . .	27,000	30,000	57,000	3,09,91,910	3,37,43,780	6,47,35,690	1,147⅞	1,124⅜	1,135⅝
1890-91 . . .	27,000	30,000	57,000	2,83,24,470	3,08,04,390	5,91,28,860	1,049	1,026⅛	1,037½
1891-92 . . .	26,700	29,550	56,250	2,87,66,240	3,07,30,260	5,94,96,600	1,077¾	1,039⅛	1,057⅝
1892-93 . . .	24,462	24,390	48,852	3,06,66,660	3,02,65,990	6,09,32,650	1,253⅛	1,240⅛	1,247¼
1893-94 . . .	22,788	20,565	43,353	2,51,90,120	2,28,93,640	4,80,83,760	1,105⅝	1,113⅛	1,109⅜
1895-96 . . .	19,950	19,830	39,780	2,68,25,250	2,63,88,650	5,32,13,900	1,344⅝	1,330¾	1,337⅝
1896-97 . . .	18,465	19,230	37,695	2,58,45,420	2,65,58,070	5,24,03,490	1,399⅜	1,381⅞	1,390⅜
1897-98 . . .	19,500	19,500	39,000	2,41,34,200	2,43,69,320	4,85,03,520	1,237⅛	1,249⅛	1,243⅝
1898-99 . . .	19,500	19,500	39,000	1,99,85,750	1,99,24,700	3,99,10,450	1,024⅝	1,021⅛	1,023⅛
1899-1900 . . .	18,975	20,475	39,450	2,00,74,670	2,15,63,540	4,16,38,210	1,057⅛	1,053⅛	1,055⅛
1900-01 . . .	18,150	23,550	41,700	2,23,35,177	2,85,79,168	5,09,14,345	1,230⅞	1,213⅝	1,220⅝
1901-02 . . .	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362⅛	1,358¾	1,360⅝
1902-03 . . .	24,000	24,000	48,000	3,12,69,402	3,09,84,948	6,22,54,350	1,302⅛	1,291¼	1,296⅜
1903-04 . . .	24,000	24,000	48,000	2,76,30,475	2,73,08,507	5,49,38,982	1,151⅛	1,137¼	1,144⅜
1904-05 . . .	24,000	24,000	48,000	3,50,87,652	3,50,87,943	7,01,75,595	1,461⅝	1,461⅝	1,461⅝
1905-06 . . .	24,000	24,000	48,000	3,89,29,242	3,72,63,878	7,61,93,120	1,622⅝	1,552⅛	1,587⅛
1906-07 . . .	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462⅜	1,405⅞	1,434¼
1907-08 . . .	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438⅞	1,342⅞	1,390⅝
1908-09 . . .	24,450	24,450	48,900	3,34,37,750	3,25,92,975	6,60,29,825	1,367⅛	1,333⅓	1,350⅝
1909-10 . . .	22,950	22,950	45,900	3,29,12,393	3,06,04,282	6,35,16,675	1,432⅝	1,332⅛	1,383⅞
1910-11 . . .	21,150	21,150	42,300	3,39,54,850	3,42,37,350	6,81,92,200	1,605⅝	1,618⅛	1,612⅝
1911-12 . . .	18,630	18,930	37,560	3,44,38,585	3,41,67,530	10,86,06,115	2,921¼	2,861⅛	2,891⅛
	12,770	13,560	26,330	3,71,98,470	3,62,73,805	7,34,72,275	2,912⅔	2,675⅓	2,790⅞

* The figures for the years thus marked are averages for the figures for each of the years, see the 14th issue of the Finance and Revenue Accounts, Part III

† No information

No. 5

AVERAGE PRICE (in rupees) per CHEST of BIHAR and BENARES OPIUM at each monthly GOVERNMENT SALE the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1892 to 1911

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1892			1893			1894		
Number of chests sold	51,426			43,704			42,040		
January	1,063 – 4	1,016 1 10	1,038 8 5	1,247 2 3	1,260 9 1	1,253 7 5	1,104 3 7	1,100 11 8	1,102 8 6
February	1,085 13 6	1,058 8 2	1,071 9 1	1,254 11 1	1,282 8 1	1,267 12 8	1,101 13 2	1,101 15 4	1,101 14 3
March	1,201 8 8	1,170 4 3	1,185 3 4	1,316 – 5	1,334 3 7	1,324 9 6	1,076 10 –	1,113 15 4	1,094 11 9
April	1,111 14 9	1,065 8 2	1,087 10 11	1,242 3 1	1,235 10 –	1,239 1 7	1,078 1 9	1,101 8 6	1,089 7 7
May	1,160 4 1	1,099 4 1	1,128 6 4	1,182 14 5	1,146 2 4	1,165 9 6	1,196 – 1	1,203 4 7	1,199 8 7
June	1,215 – 4	1,145 11 –	1,178 13 –	1,200 5 1	1,172 12 9	1,187 5 9	1,211 2 8	1,196 11 4	1,204 2 5
July	1,271 1 10	1,254 14 1	1,262 10 2	988 15 9	951 2 2	971 2 7	1,308 1 1	1,294 3 4	1,301 5 6
August	1,264 3 1	1,269 15 3	1,267 3 3	1,108 9 9	1,208 – 3	1,155 6 8	1,405 7 –	1,400 10 9	1,403 2 –
September	1,320 4 10	1,357 13 11	1,339 14 9	1,039 15 9	1,059 9 5	1,049 3 6	1,327 – 2	1,315 2 1	1,321 3 11
October	1,359 8 9	1,403 2 4	1,380 1 3	1,084 4 4	1,096 1 –	1,089 13 2	1,357 3 2	1,365 1 6	1,361 4 1
November	1,288 11 6	1,282 12 2	1,286 6 2	1,063 2 6	1,086 15 11	1,074 8 1	1,384 9 6	1,356 3 9	1,370 – 3
December	1,255 8 –	1,227 1 1	1,242 1 9	1,069 13 11	1,085 11 2	1,077 5 2	1,494 1 1	1,466 13 4	1,480 1 3
Average price for the year	1,216 6 7½	1,195 – 0½	1,205 11 4½	1,149 13 6½	1,159 15 1½	1,154 9 7½	1,253 11 0½	1,251 5 9½	1,252 7 2½
	1895			1896			1897		
Number of chests sold	37,266			39,000			39,009		
January	1,550 – –	1,498 5 8	1,523 7 6	1,326 – 11	1,294 7 4	1,310 4 2	1,096 11 6	1,080 15 3	1,088 13 4
February	1,563 1 3	1,518 3 1	1,540 – 4	1,426 3 8	1,412 8 10	1,419 6 3	1,120 1 11	1,134 13 6	1,127 7 9
March	1,370 3 5	1,286 12 1	1,327 5 5	1,383 8 4	1,370 7 1	1,376 15 3	1,069 7 7	1,072 15 9	1,071 3 8
April	1,261 3 10	1,310 12 –	1,285 4 10	1,381 4 5	1,381 12 9	1,381 8 7	1,031 – 8	1,027 12 –	1,029 6 4
May	1,443 6 10	1,388 12 11	1,415 5 11	1,313 5 4	1,316 12 9	1,315 1 1	1,056 1 2	1,066 1 11	1,061 1 7
June	1,472 10 6	1,495 3 9	1,484 11 10	1,251 7 1	1,249 12 –	1,250 9 7	1,044 14 –	1,046 6 10	1,045 10 5
July	1,389 6 8	1,387 1 7	1,388 3 7	1,305 7 4	1,329 15 9	1,317 11 6	1,130 2 5	1,123 7 10	1,126 13 2
August	1,352 4 9	1,312 3 4	1,331 11 3	1,305 2 2	1,329 8 1	1,317 5 2	1,059 3 2	1,055 7 10	1,054 5 6
September	1,345 4 8	1,318 8 8	1,331 8 10	1,282 12 3	1,331 15 –	1,307 5 7	978 1 11	974 6 7	976 4 3
October	1,388 12 1	1,392 – 7	1,390 7 1	1,302 11 –	1,335 7 9	1,319 1 5	..	..	..
November	1,491 14 11	1,495 12 11	1,493 14 9	1,238 5 2	1,266 8 1	1,252 6 7	982 2 5	992 – –	987 1 2
December	1,419 5 4	1,396 2 9	1,407 7 –	1,185 – 9	1,165 15 –	1,175 7 10	1,036 14 9	1,044 8 8	1,040 11 8
Average price for the year	1,429 – 10½	1,399 15 11½	1,414 2 0½	1,308 7 0½	1,315 6 10½	1,311 14 11½	1,054 7 1	1,056 4 5	1,055 5 9
	1898			1899			1900		
Number of chests sold	39,000			40,800			44,400		
January	1,056 1 11	1,031 8 10	1,043 13 4	1,141 1 1	1,119 4 1	1,128 3 11	1,280 14 2	1,305 2 7	1,294 – 5
February	996 13 8	983 8 1	990 2 11	1,154 5 6	1,164 9 7	1,160 3 7	1,374 15 9	1,410 4 2	1,394 – 10
March	955 4 8	941 9 7	948 7 3	1,160 – 8	1,141 6 11	1,149 5 11	1,439 8 8	1,454 3 1	1,447 7 4
April	940 4 11	938 15 –	939 9 11	1,189 3 7	1,191 3 8	1,181 13 6	1,321 8 5	1,220 6 2	1,266 13 8
May	920 3 5	926 10 9	923 7 1	1,052 6 –	1,024 3 –	1,036 3 4	1,230 4 11	1,258 – 2	1,245 4 6
June	920 14 3	937 6 10	929 2 7	1,069 13 9	1,030 10 3	1,076 – 8	1,416 12 –	1,423 10 2	1,420 7 6
July	991 7 7	959 8 1	975 7 10	1,150 9 4	1,151 14 11	1,151 5 9	1,354 4 10	1,316 5 2	1,333 11 –
August	1,035 1 2	1,007 2 2	1,021 1 8	1,206 – 9	1,182 9 7	1,192 9 7	1,370 2 4	1,344 13 9	1,356 7 8
September	1,098 6 1	1,061 6 4	1,079 14 3	1,195 8 6	1,154 12 11	1,172 2 9	1,420 7 –	1,414 5 –	1,417 2 –
October	1,091 12 –	1,055 – –	1,073 6 –	1,225 1 11	1,140 9 5	1,176 10 2	1,454 15 –	1,445 10 9	1,449 14 11
November	1,134 2 2	1,134 15 3	1,134 8 3	1,275 2 3	1,249 2 –	1,260 3 6	1,427 11 –	1,445 2 –	1,437 1 10
December	1,138 1 8	1,138 6 10	1,138 4 3	1,258 2 2	1,204 4 3	1,227 4 1	1,379 4 11	1,369 10 2	1,374 1 3
Average price for the year	1,023 3 6	1,009 10 10	1,016 7 2	1,171 7 3	1,147 1 –	1,159 5 1	1,372 8 9	1,367 4 9	1,369 11 5
	1901			1902			1903		
Number of chests sold	48,000			48,000			48,000		
January	1,305 15 –	1,306 8 4	1,306 3 8	1,232 15 7	1,237 11 7	1,235 5 7	1,161 3 2	1,137 15 2	1,149 12 2
February	1,329 1 9	1,365 7 2	1,347 4 6	1,220 2 –	1,229 15 –	1,225 – 6	1,169 7 –	1,140 – 2	1,154 11 7
March	1,366 15 2	1,394 7 7	1,377 11 4	1,216 – 4	1,224 1 7	1,220 1 –	1,274 3 9	1,250 6 4	1,262 5 1
April	1,322 5 9	1,345 9 2	1,333 15 8	1,183 1 4	1,173 4 4	1,178 2 10	1,253 10 2	1,227 – –	1,240 5 1
May	1,372 15 7	1,375 1 4	1,374 – 6	1,083 – 2	1,066 11 –	1,074 13 7	1,255 11 –	1,256 1 5	1,255 14 3
June	1,362 1 4	1,366 – 7	1,364 1 –	1,108 4 –	1,108 – 2	1,108 2 1	1,249 6 –	1,285 2 4	1,267 4 2
July	1,364 8 7	1,332 15 4	1,348 12 –	1,087 1 2	1,114 5 9	1,100 11 6	1,301 12 –	1,292 8 2	1,297 2 1
August	1,350 7 7	1,304 4 4	1,327 6 –	1,155 5 –	1,125 3 2	1,140 4 1	1,365 1 –	1,412 2 9	1,388 9 10
September	1,319 1 7	1,287 14 –	1,303 7 9	1,141 5 2	1,122 12 9	1,132 1 –	1,558 15 7	1,575 3 9	1,567 1 8
October	1,295 5 9	1,265 – 7	1,280 3 2	1,146 6 4	1,125 3 9	1,135 13 6	1,456 14 7	1,436 15 7	1,446 15 1
November	1,278 6 2	1,259 – 4	1,268 11 3	1,173 8 2	1,165 3 –	1,169 5 7	1,504 1 –	1,493 10 7	1,498 13 9
December	1,300 4 4	1,264 13 2	1,282 8 9	1,132 – 2	1,125 2 –	1,128 9 1	1,501 13 7	1,483 7 2	1,492 10 4
Average price for the year	1,330 2 1	1,322 4 2	1,326 3 1	1,156 9 6	1,151 7 6	1,154 8 –	1,337 11 5	1,332 8 9	1,335 2 1

OPIUM

No. 5—*continued*

AVERAGE PRICE (in rupees) per CHEST of BIHAR and BENARES OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1892 to 1911—continued

	Bihár	Benares	Average of both	Bihár	Benares	Average of both	Bihár	Benares	Average of both
	1904			1905			1906		
Number of chests sold	48,000			48,000			52,800		
January	1,618 1 7	1,635 — 4	1,626 9 —	1,605 — —	1,545 — 4	1,575 — 2	1,430 — —	1,380 — —	1,405 — —
February	1,763 7 —	1,766 9 2	1,765 — 1	1,685 8 4	1,555 11 7	1,620 10 —	1,377 3 5	1,309 7 7	1,343 5 6
March	1,715 1 4	1,680 — —	1,697 8 8	1,609 11 —	1,494 11 9	1,552 3 4	1,307 5 9	1,208 10 8	1,258 — 3
April	1,745 5 6	1,735 — —	1,740 2 9	1,550 — —	1,448 7 7	1,499 3 9	1,340 — —	1,216 2 4	1,278 1 2
May	1,749 3 —	1,695 — 9	1,722 1 10	1,560 — —	1,499 6 2	1,529 11 1	1,334 12 6	1,210 — 4	1,272 6 5
June	1,629 9 7	1,453 10 2	1,541 9 10	1,554 — 7	1,512 6 7	1,533 3 7	1,331 — 8	1,257 2 10	1,294 1 9
July	1,697 3 —	1,679 5 —	1,688 4 —	1,562 8 —	1,477 10 9	1,520 1 4	1,365 — —	1,235 — 10	1,300 — 5
August	1,600 — —	1,550 — —	1,575 — —	1,548 4 1	1,509 14 3	1,329 1 2	1,500 — 4	1,450 2 8	1,475 1 6
September	1,519 2 2	1,428 7 9	1,478 13 —	1,457 — 9	1,424 15 9	1,441 — 3	1,450 — —	1,330 — —	1,390 — —
October	1,458 2 —	1,384 14 7	1,421 8 3	1,397 — 4	1,370 — —	1,383 8 2	1,451 1 5	1,365 — —	1,408 — 8
November	1,613 15 9	1,560 — 7	1,587 — 2	1,410 — —	1,376 — 9	1,393 — 4	1,550 4 —	1,476 — 4	1,513 2 2
December	1,551 13 4	1,540 — —	1,545 14 2	1,420 — 9	1,385 — —	1,402 8 4	1,553 13 9	1,465 — —	1,509 6 10
Average price for the year	1,638 6 8	1,593 2 8	1,615 12 8	1,530 5 6	1,466 9 10	1,498 4 4	1,415 14 2	1,325 3 7	1,370 8 11

	1907			1908			1909		
Number of chests sold	48,000			45,900			42,300		
January	1,450 — —	1,296 2 2	1,373 1 1	1,285 — —	1,250 — —	1,267 8 —	1,442 1 4	1,320 — 10	1,381 1 1
February	1,409 1 9	1,319 7 1	1,364 4 5	1,365 — 4	1,327 3 3	1,346 1 10	1,345 — —	1,285 — —	1,315 — —
March	1,528 2 2	1,494 15 3	1,511 8 8	1,386 13 8	1,360 — —	1,373 6 10	1,242 2 8	1,220 — —	1,231 1 4
April	1,481 13 9	1,431 6 10	1,456 10 4	1,457 8 4	1,394 11 —	1,426 1 8	1,165 7 9	1,166 10 8	1,166 1 2
May	1,442 12 2	1,380 6 6	1,411 9 4	1,550 — —	1,453 2 —	1,501 9 —	1,352 8 —	1,380 — —	1,366 4 —
June	1,445 — 2	1,410 — —	1,427 8 1	1,480 — —	1,354 14 4	1,417 7 2	1,350 — —	1,352 6 8	1,351 3 4
July	1,332 3 —	1,326 15 7	1,329 9 3	1,440 — —	1,315 — —	1,377 8 —	1,199 6 5	1,215 — —	1,207 3 2
August	1,325 — —	1,301 15 8	1,313 7 10	1,405 — —	1,297 10 2	1,351 5 1	1,292 6 8	1,285 15 1	1,289 2 10
September	1,312 8 2	1,268 — 2	1,290 4 2	1,375 — —	1,283 5 6	1,329 2 9	1,357 1 4	1,315 — —	1,336 — 8
October	1,356 9 —	1,331 8 4	1,344 — 8	1,556 — 8	1,420 — —	1,488 — 4	1,436 4 2	1,442 8 5	1,439 6 4
November	1,365 — —	1,315 — 4	1,340 — 2	1,495 — —	1,380 — —	1,437 8 —	1,755 — 2	1,845 — 2	1,800 — 2
December	1,285 — 4	1,269 11 9	1,277 6 1	1,400 4 1	1,265 — —	1,332 10 —	1,755 — 2	1,805 — —	1,780 — 1
Average price for the year	1,394 6 10	1,345 7 6	1,369 15 2	1,432 15 7	1,341 11 10	1,387 5 9	1,391 — 7	1,386 — 10	1,388 8 8

	1910			1911		
Number of chests sold	37,560			26,330		
January	2,109 9 8	1,979 8 8	2,044 9 2	3,435 5 8	3,300 — —	3,365 1 6
February	2,305 — 2	2,490 — —	2,397 8 1	3,481 3 8	3,400 — —	3,439 1 —
March	2,349 11 1	2,308 7 6	2,329 1 4	2,980 13 —	2,583 5 9	2,774 8 —
April	3,657 15 —	3,996 13 6	3,827 6 3	2,970 13 11	2,900 — —	2,934 1 4
May	3,100 — —	3,065 — —	3,082 8 —	2,977 2 3	2,875 1 2	2,924 2 6
June	2,204 15 —	2,149 10 1	2,177 4 6	3,161 4 —	2,943 6 1	3,048 2 6
July	2,155 3 10	1,969 5 9	2,062 4 10	1,791 6 6	1,691 12 —	1,741 6 1
August	2,211 4 1	2,207 1 8	2,209 2 10	1,882 1 11	1,700 — 11	1,790 11 8
September	2,654 9 2	2,557 15 —	2,606 4 1	2,794 11 6	2,699 10 7	2,747 — 1
October	3,046 — 8	2,970 1 2	3,008 — 11	3,403 6 7	3,249 7 2	3,326 2 —
November	3,390 — —	3,256 — 11	3,278 — 5	2,898 6 8	2,699 — 4	2,798 1 2
December	3,105 1 2	3,005 — —	3,055 — 7	2,925 5 9	2,748 11 3	2,834 3 6
Average price for the year	2,683 4 6	2,662 14 6	2,673 1 3	2,891 13 5	2,732 8 7	2,810 3 5

No. 6

Area of Cultivation, Total Production and Production per Bigha in the Bihar and Benares Agencies in each year of growth and manufacture from 1st September 1848 to 31st October 1912

No. 6

AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA, in the BIHAR and from 1848-49

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Bihár	Benares	Total	Bihár		Benares		Total		Bihár	Benares	Total
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1848-49	11	8	19	280,221	175,138	107,823	67,389	388,044	242,527	45,394	17,600	62,994
1849-50	11	8	19	266,390	166,494	107,226	67,016	373,616	233,510	42,584	18,351	60,935
1850-51	11	8	19	293,945	183,716	118,228	73,892	412,173	257,608	43,268	17,785	61,053
1851-52	11	7	18	322,481	201,550	137,841	86,151	460,322	287,701	48,159	22,439	70,598
1852-53	11	7	18	384,586	240,366	161,445	100,903	546,031	341,269	63,012	24,445	87,457
1853-54	11	7	18	428,332	267,708	187,925	117,453	616,257	385,161	68,017	28,261	96,278
1854-55	11	7	18	411,287	257,054	184,424	115,265	595,711	372,319	57,934	20,862	78,796
1855-56	11	7	18	406,400	254,000	176,448	110,280	582,848	364,280	56,223	22,672	78,895
1856-57	11	7	18	380,906	238,066	162,991	101,870	543,897	339,936	41,662	18,313	59,975
1857-58	11	7	18	344,655	215,409	56,078	35,049	400,733	250,458	47,438	7,429	54,867
1858-59	11	7	18	341,502	213,439	126,144	78,840	467,646	292,279	30,437	10,892	41,329
1859-60	11	7	18	312,707	195,442	121,801	76,125	434,508	271,567	29,212	12,018	41,230
1860-61	11	8	19	281,126	175,704	154,211	96,382	435,337	272,086	33,522	24,646	58,168
1861-62	11	10	21	398,251	248,907	222,914	139,321	621,165	388,228	45,533	29,511	75,044
1862-63	11	10	21	425,353	265,846	287,000	179,375	712,353	445,221	54,664	38,919	93,583
1863-64	11	10	21	450,552	281,594	358,107	223,814	808,659	505,408	67,974	51,543	119,517
1864-65	11	10	21	447,345	260,841	347,840	217,400	765,185	478,241	47,017	39,259	86,276
1865-66	11	7	18	410,505	256,566	227,325	12,078	637,830	398,644	50,324	31,003	81,327
1866-67	11	7	18	444,539	277,832	257,546	160,966	702,076	438,798	58,222	34,914	93,136
1867-68	11	7	18	461,675	288,547	263,379	164,612	725,054	453,159	50,949	32,801	83,750
1868-69	11	7	18	406,555	254,097	282,826	176,766	689,381	430,863	48,111	37,908	86,019
1869-70	12	9	21	468,580	292,863	307,446	192,153	776,026	485,016	62,408	36,716	99,124
1870-71	12	11	23	487,550	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1871-72	12	11	23	497,801	311,126	358,923	224,326	856,724	535,452	51,913	29,518	81,431
1872-73	12	9	21	471,780	294,863	342,705	214,190	814,485	509,053	54,846	33,258	88,104
1873-74	12	9	21	410,278	256,424	319,432	199,645	729,710	456,069	60,861	43,000	103,861
1874-75	12	9	21	540,313	338,946	359,353	224,595	869,666	543,541	58,977	39,201	98,178
1875-76	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1876-77	12	9	21	517,377	323,360	372,245	232,653	889,622	556,013	63,694	61,562	125,256
1877-78	11	9	20	405,622	253,513	342,653	214,158	748,275	467,671	34,002	45,381	79,383
1878-79	11	9	20	415,289	259,556	395,820	247,387	811,109	506,943	41,268	56,637	97,905
1879-80	11	9	20	461,086	288,179	438,531	274,082	899,617	562,261	53,594	45,476	99,070
1880-81	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1881-82	11	12	23	460,382	287,738	389,659	243,537	850,041	531,275	49,440	51,449	100,889
1882-83	11	12	23	394,232	246,395	398,952	249,345	793,184	495,740	27,074	42,213	69,287
1883-84	11	12	23	399,518	249,699	409,831	256,144	809,349	505,843	59,560	67,037	126,597
1884-85	11	15	26	433,161	270,726	471,232	294,520	904,393	565,246	55,802	78,002	133,804
1885-86	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1886-87	11	15	26	458,266	286,416	441,018	275,636	899,284	562,052	49,582	57,995	107,577
1887-88	11	15	26	447,759	279,849	410,813	256,758	858,572	536,607	60,192	62,851	123,043
1888-89	11	16	27	405,866	253,666	329,917	206,198	735,783	459,864	32,234	35,500	67,734
1889-90	11	16	27	398,232	248,895	373,862	233,664	772,094	482,559	43,147	52,721	95,868
1890-91	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,726	44,373	83,099
1891-92	11	16	27	375,586	234,741	366,277	228,923	741,863	463,664	31,934	38,490	70,424
1892-93	11	16	27	385,761	241,101	341,028	213,142	726,789	454,243	40,339	42,970	83,309
1893-94	11	16	27	379,714	237,321	353,469	220,881	733,183	458,202	26,116	35,236	61,352
1894-95	11	16	27	370,343	231,464	449,668	281,042	820,011	512,506	32,109	36,949	69,058
1895-96	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1896-97	11	16	27	359,635	224,772	570,251	356,409	929,886	581,181	31,578	53,596	85,174
1897-98	11	20	31	373,075	233,172	501,598	313,499	874,673	546,671	31,397	52,930	84,327
1898-99	11	20	31	368,630	230,393	543,684	339,802	912,314	570,195	31,903	60,519	92,422
1899-1900	11	20	31	370,730	231,706	632,969	395,605	1,003,699	627,311	28,226	73,018	101,244
1900-01	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1901-02	11	20	31	336,122	210,076	610,818	381,761	946,940	591,837	27,197	63,420	90,617
1902-03	11	20	31	332,783	207,989	599,708	374,818	932,491	582,807	36,603	87,694	124,297
1903-04	11	20	31	332,008	207,505	696,522	435,326	1,028,530	642,831	34,503	77,049	111,552
1904-05	11	19	30	333,068	208,167	606,338	378,961	939,406	587,128	35,937	68,031	103,968
1905-06	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1906-07	11	19	30	283,379	177,112	619,957	387,473	903,336	564,585	21,408	71,746	93,154
1907-08	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340
1908-09	8	17	25	165,729	103,575	413,212	258,257	578,932	361,832	16,239	45,564	61,803
1909-10	6*	14	20	164,863	103,039	402,460	251,538	567,323	354,577	16,362	51,304	67,666
1910-11	4	14	18	157,309	98,318	423,281	264,550	580,590	362,868	11,901	33,025	44,926
1911-12	..	14	14	..	..	321,074	200,672	321,074	200,672	..	31,473	31,473

NOTE.—(1) The standard bighá in both agencies is five-eighths of an acre

* The figures relate to the factory year from November to October, with effect from 1901-02

BENARES AGENCIES, in each year (September to August) of growth and manufacture to 1911-12*

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	Total	Bihár	Benares	
									Srs. Chs.	Srs. Chs.	
226⅝	151	377⅝	25,000	10,385	35,385	25,226⅛	10,536	35,762⅛	6 7½	6 8½	1848-49
793½	231	1,024½	23,755	10,664	34,419	24,548½	10,895	35,443½	6 6½	6 13½	1849-50
1,234⅓	240	1,474⅓	23,013	10,550	33,563	24,247⅓	10,790	35,037⅓	5 14½	6 0½	1850-51
633½	275	908½	26,465	13,000	39,465	27,098½	13,275	40,373½	5 15½	6 8	1851-52
800	263	1,063	34,275	14,047	48,322	35,075	14,310	49,385	6 8½	6 0¾	1852-53
1,000	214	1,214	36,546	16,775	53,321	37,546	16,989	54,535	6 5½	6 0½	1853-54
1,200	232	1,432	32,210½	12,231	44,441½	33,410½	12,463	45,873½	5 10	4 8½	1854-55
1,350	301	1,651	30,500	13,407	43,907	31,850	13,708	45,558	4 14½	5 2	1855-56
1,506⅜	171	1,677⅜	22,026	10,667	32,693	23,532⅜	10,838	34,370⅜	4 6	4 —	1856-57
2,400	369	2,769	23,000½	4,175	27,175½	25,400½	4,544	29,944½	5 5½	5 4½	1857-58
1,420½	400	1,820½	15,247	6,120	21,367	16,667½	6,520	23,187½	3 9	3 7½	1858-59
1,509⅓	389	1,898⅓	14,665	6,762	21,427	16,174⅓	7,151	23,325½	3 11½	3 15	1859-60
2,445 7/15	682	3,127 7/15	15,748	13,650	29,398	18,193 7/15	14,332	32,525 7/15	4 12½	6 6½	1860-61
2,726 7/15	518	3,244 7/15	22,351	17,305	39,656	25,077 7/15	17,823	42,900 7/15	4 9	5 4½	1861-62
2,551 7/15	412	2,963 7/15	27,387	22,340	49,727	29,938 7/15	22,752	52,690 7/15	6 1½	5 6¾	1862-63
2,124	362	2,486	35,038	29,231	64,269	37,162	29,593	66,755	6 —	5 11¾	1863-64
1,591	668	2,259	24,762	23,023	47,785	26,353	23,691	50,044	4 8	4 8½	1864-65
3,756	384	4,140	23,901	17,000	40,901	27,657	17,384	45,041	4 14½	5 12⅜	1865-66
3,842	900	4,742	28,475	20,420	48,895	32,317	21,320	53,637	5 3⅜	5 6⅜	1866-67
3,304 1/6	757	4,061⅙	25,110	18,500	43,610	28,414½	19,257	47,671⅙	4 6⅝	4 15	1867-68
1,393½	553	1,946½	25,244	21,650⅜	46,894	26,637½	22,203⅜	48,840 5/16	4 11½	5 5¾	1868-69
2,066½	579 5/32	2,645 21/32	32,900	21,172 7/16	54,072 7/16	34,966½	21,751 7/32	56,718 21/32	5 5½	4 12⅜	1869-70
2,451 9/32	529⅜	2,981⅜	22,981	18,000⅛	40,981⅛	25,432 5/16	18,529⅜	43,962 11/16	3 12	3 10⅜	1870-71
2,705 1/32	662 13/32	3,368	26,182	16,793	42,975	28,887 1/32	17,455 13/32	46,343	4 2⅜	3 4½	1871-72
3,798¼	725 7/16	4,523⅝	26,770	19,000	45,770	30,568¾	19,725 7/16	50,293⅛	4 10½	3 14	1872-73
2,897½	512	3,409½	30,856	23,860	54,716	33,753½	24,372	58,125½	5 15	5 6½	1873-74
3,165⅝	1,207⅜	4,373 3/8	29,340	22,414	51,754	32,505⅝	23,621⅜	56,127⅛	4 10	4 5⅜	1874-75
2,959 1/32	738 3/8	3,697¾	34,957	33,094	68,051	37,916 1/32	33,832⅜	71,748¾	5 13½	6 5¾	1875-76
3,195 1/32	1,015	4,210 1/32	32,166	35,001	67,167	35,361 5/32	36,016	71,377 1/32	4 14¾	6 9⅜	1876-77
3,108½	722½	3,830½	18,140	25,000	43,140	21,248½	25,722½	46,970⅜	3 5½	5 4⅜	1877-78
2,629⅛	1,456⅜	4,085⅝	29,786	20,175	49,961	32,415⅛	21,631⅜	54,046⅛	3 15½	5 11½	1878-79
3,282 1/32	1,998 1/32	5,280⅛	31,118	21,851	52,969	34,400 1/32	23,849 1/32	58,249⅜	4 10¼	4 2⅜	1879-80
3,376 1/32	479⅛	3,856 1/32	24,200	25,532	49,732	25,576 1/32	26,011⅛	53,588 1/32	4 8½	4 4⅜	1880-81
2,221⅝	1,369⅜	3,591½	26,022	28,017	54,039	28,243⅜	29,386⅜	57,630½	4 4⅜	5 4½	1881-82
741	1,754⅛	2,495⅛	16,090	22,124	38,214	16,831	23,878⅛	40,709⅛	2 12	4 3¾	1882-83
1,224⅜	3,385⅝	4,610⅛	32,850	33,143	65,993	34,074⅜	36,528⅛	70,603½	5 15½	6 8½	1883-84
2,660⅜	1,645 1/32	4,305 11/32	32,430	32,500	64,930	35,090⅜	34,145 1/32	69,235 11/32	5 2½	6 10	1884-85
1,768⅜	3,794 5/32	5,563 1/32	31,500	33,000	64,500	33,268⅜	36,794 5/32	70,063 1/32	5 4½	4 15½	1885-86
620⅜	3,164 7/80	3,785 7/80	29,000	28,500	57,500	29,620⅜	31,664 3/80	61,285 7/80	4 5½	5 4½	1886-87
2,192 9/20	2,633 7/20	4,825 11/20	35,500	34,000	69,500	37,692 9/20	36,633 7/20	74,325 17/20	5 6	6 2⅜	1887-88
1,131⅜	3,025	4,156⅜	17,500	20,805	38,305	18,631⅜	23,830	42,461⅜	3 2⅜	4 3¾	1888-89
1,275⅜	2,798⅜	4,074	17,610	27,150	44,760	18,885⅜	29,948½	48,834	4 3½	5 10½	1889-90
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12⅜	4 8	1890-91
3,398⅛	2,624 11/20	6,022 3/80	20,846	12,833	33,679	24,244⅛	15,457 11/20	39,701 3/80	3 6½	4 3¼	1891-92
2,970 3/80	1,639 11/16	2,610⅛	19,927	20,579	40,506	20,897 3/80	22,218 11/16	43,116⅛	4 2⅞	5 0⅜	1892-93
2,335 1/20	2,881	5,216 11/20	16,785	16,544	33,329	19,120 1/20	19,425	38,545 3/80	2 12	3 15½	1893-94
2,346	1,410	3,756	18,538	17,415	35,953	20,884	18,825	39,709	3 7½	3 4½	1894-95
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 6½	1895-96
1,409	834	2,243	22,000	23,500	45,500	23,409	24,334	47,743	3 8	3 12¼	1896-97
2,078	783	2,861	18,651	25,424	44,075	20,729	26,207	46,936	3 5¾	4 3½	1897-98
1,739	615	2,354	24,700	27,019	51,719	26,439	27,634	54,073	3 7¼	4 7¼	1898-99
2,446	2,326	4,772	25,650	26,793	52,443	28,096	29,119	57,215	3 0⅜	4 9	1899-1900
2,088½	2,069	4,157½	21,450	23,007	44,457	23,538½	25,076	48,614½	2 13⅜	4 2½	1900-01
2,548⅜	3,531	6,079⅜	22,300	22,423	44,723	24,848⅜	25,954	50,802⅜	3 3⅞	4 2½	1901-02
2,336⅛	2,755	5,091⅛	32,500	32,239	64,739	34,836⅛	34,994	69,830⅛	4 6½	5 13⅝	1902-03
2,096	2,682	4,778	25,000	25,000	50,000	27,096	27,682	54,778	4 2½	4 6¾	1903-04
2,327	3,646	5,973	30,500	25,000	55,500	32,827	28,646	61,473	4 5	4 7⅝	1904-05
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14¾	1905-06
2,611	3,652	6,263	19,688	18,438	38,126	22,299	22,090	44,389	3 0¼	4 10	1906-07
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	3 12	1907-08
3,242	2,528	5,770	13,125	15,000	28,125	16,367	17,528	33,895	3 14¾	4 6½	1908-09
3,634	3,538	7,172	14,000	15,000	29,000	17,634	18,538	36,172	3 15½	5 1½	1909-10
3,209	5,402	8,611	5,000	10,000	15,000	8,209	15,402	23,611	3 0½	3 2	1910-11
..	9,126	9,126	..	14,000	14,000	..	23,126	23,126	..	? 15	1911-12

OPIUM

No. 7

QUANTITY (chests) of BENGAL OPIUM made in each SEASON, CHARGES thereof, net and average COST per

	QUANTITY MANUFACTURED				Price per seer paid to cultivator	Payments to cultivators for raw opium
	Provision	Excise: Actual	Excise: Equivalent in provision chests	Total outturn in provision chests		
					R A. P.	R
1848-49	35,385	377⅔	410⁵⁄₁₂	35,795⁵⁄₁₂	3 10 —	90,99,290
1849-50	34,419	1,024½	1,099⁵⁄₁₂	35,518⁶⁄₁₂	3 10 —	87,64,970
1850-51	33,563	1,474½	1,576½	35,139½	3 10 —	88,72,270
1851-52	39,465	908½	999½	40,464½	3 8 —	89,02,240
1852-53	48,322	1,063	1,167⁵⁄₁₂	49,489⁵⁄₁₂	3 8 —	1,22,43,410
1853-54	53,321	1,214	1,330¼	54,651¼	3 8 —	1,34,76,760
1854-55	44,441½	1,432	1,566½	46,007½	3 8 —	1,10,25,760
1855-56	43,907	1,651	1,808⁵⁄₁₂	45,715⁵⁄₁₂	3 4 —	1,02,56,300
1856-57	32,693	1,677⅔	1,831⁷⁄₁₂	34,524⁷⁄₁₂	3 4 —	77,96,810
1857-58	27,175⅔	2,769	3,027¼	30,202¼	3 4 —	71,32,700
1858-59	21,367	1,329½	1,997½	23,364½	3 4 —	53,72,820
1859-60	21,427	1,893½	2,036⅛	23,463⅛	3 8 —	58,29,200
1860-61	29,398	3,127⁷⁄₁₂	3,356⁵⁄₁₂	32,754⁵⁄₁₂	4 — —	93,06,760
1861-62	39,656	3,244⁷⁄₁₂	3,468⁵⁄₁₂	43,124⁵⁄₁₂	5 — —	1,50,10,050
1862-63	49,727	2,963⁷⁄₁₂	3,162½	52,889½	5 — —	1,87,16,670
1863-64	64,269	2,486	2,654½	66,923½	5 — —	2,39,03,270
1864-65	47,785	2,269	2,438½	50,223½	5 — —	1,72,55,260
1865-66	40,901	4,140	4,403⁵⁄₁₂	45,304⁵⁄₁₂	4 8 —	1,46,38,730
1866-67	48,895	4,742	5,079½	53,974½	4 8 —	1,67,64,400
1867-68	43,610	4,061½	4,350¹⁄₁₂	47,960¹⁄₁₂	4 8 —	1,50,74,860
1868-69	46,894½	1,946½	2,098½	48,992⁹⁄₁₀	4 8 —	1,54,83,470
1869-70	54,972⅘	2,645¹⁷⁄₂₀	2,840	56,912⁷⁄₁₀	4 8 —	1,78,42,350
1870-71	40,981½	2,981½	3,190⁷⁄₁₂	44,171⁷⁄₁₀	4 8 —	1,38,13,420
1871-72	42,975	3,368	3,609⁷⁄₁₂	46,584⁷⁄₁₂	5 — —	1,62,86,180
1872-73	45,770	4,523⅛	4,835⅛	50,605⅛	5 — —	1,76,20,850
1873-74	54,716	3,409½	3,642¹⁄₁₂	58,358¹⁄₁₂	5 — —	2,07,73,080
1874-75	51,754	4,373½	4,711½	56,465½	5 — —	1,96,35,830
1875-76	68,051	3,697½	3,963½	72,014½	5 — —	2,57,63,400
1876-77	67,167	4,210¹⁄₁₂	4,524⁷⁄₁₂	71,691⁷⁄₁₂	5 — —	2,50,51,200
1877-78	43,140	3,830½	4,102	47,242	4 8 —	1,42,88,940
1878-79	49,961	4,085⅛	4,428⁵⁄₁₂	54,389⁵⁄₁₂	4 8 —	1,76,22,900
1879-80	52,960	5,280½	5,731½	58,700½	4 8 —	1,78,32,600
1880-81	49,732	3,856¹⁄₁₂	4,111	53,843	Bihár 5 — — / Benares 4 8 —	1,80,49,480
1881-82	54,039	3,591½	3,899¹⁄₁₂	57,938½	5 — —	2,01,77,800
1882-83	38,214	2,495½	2,770¹⁄₁₂	40,984¹⁄₁₂	5 — —	1,38,57,400
1883-84	65,993	4,616⅛	5,127	71,120	5 — —	2,53,19,400
1884-85	64,930	4,305¹⁷⁄₂₀	4,674	69,604	5 — —	2,67,60,600
1885-86	64,500	5,563⁷⁄₁₂	6,165	70,665	5 — —	2,43,00,000
1886-87	57,500	3,785⁷⁄₂₀	4,238	61,738	5 — —	2,15,15,400
1887-88	69,500	4,825¹⁷⁄₂₀	5,298	74,798	5 — —	2,46,98,800
1888-89	38,305	4,156⅝	4,620	42,925	5 — —	1,35,46,400
1889-90	44,760	4,074	4,515	49,275	5 — —	1,91,73,500
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770
1891-92	33,679	6,022¹³⁄₂₀	6,562	40,241	5 — —	1,40,83,450
1892-93	40,596	2,610½	2,892½	43,398½	5 — —	1,66,38,620
1893-94	33,329	5,216¹¹⁄₂₀	5,640	38,969	5 — —	1,22,41,970
1894-95	35,953	3,756	4,061	40,014	6 — —	1,67,10,290
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1896-97	45,500	2,243	2,612	48,112	6 — —	2,04,37,010
1897-98	44,075	2,861	2,985	47,060	6 — —	2,02,15,360
1898-99	51,719	2,354	2,677	54,396	6 — —	2,21,77,860
1899-1900	52,443	4,772	4,783	57,226	6 — —	2,42,90,381
1900-01	44,457	4,157¼	4,517	48,974	6 — —	2,13,65,976
1901-02	44,723	6,079½	6,635½	51,358½	6 — —	2,17,43,955
1902-03	64,739	5,091⅛	5,544¼	70,283¼	6 — —	3,62,73,999
1903-04	50,000	4,778	5,127½	55,197½	6 — —	3,03,71,212
1904-05	55,500	5,973	6,531	62,031	6 — —	3,08,27,904
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,895	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,79,618
1908-09	28,325	5,770	6,171	34,296	6 — —	1,81,15,259
1909-10	29,000	7,172	7,683	36,683	6 — —	1,62,39,803
1910-11	15,000	8,611	9,423	24,423	6 — —	1,07,83,043
1911-12	14,000	9,126	10,188	24,188	6 — —	75,53,464

CHEST of PROVISION OPIUM, and average of WEIGHT to each CHEST for each SEASON from 1848-49 to 1911-12

Manufacturing and Agency Charges			Total charges of all kinds	Net cost of the total outturn of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	Total					
₹	₹	₹	₹	₹	₹	*Mds.*	
8,22,680	73,250	8,95,930	99,95,220	290	...	1·72	1848-49
8,72,210	71,970	9,44,180	97,09,150	290	...	1·7	1849-50
7,39,330	72,770	8,12,100	96,84,370	280	...	1·72	1850-51
8,42,930	88,310	9,31,240	98,33,480	280	...	1·72	1851-52
9,56,460	92,540	10,49,000	1,32,92,410	280	...	1·75	1852-53
8,91,030	1,00,760	9,91,790	1,44,68,550	270	...	1·75	1853-54
8,61,250	1,12,360	9,73,610	1,19,99,370	270	...	1·7	1854-55
7,11,750	1,08,150	8,19,900	1,10,76,200	250	...	1·7	1855-56
7,20,860	84,230	8,05,090	86,01,900	270	...	1·72	1856-57
6,03,070	1,17,030	7,20,100	78,52,800	280	...	1·75	1857-58
6,27,210	1,15,710	7,42,920	61,15,740	290	...	1·75	1858-59
6,70,560	1,13,760	7,84,320	66,13,520	300	...	1·72	1859-60
9,65,580	92,800	10,58,380	1,03,65,140	330	...	1·75	1860-61
10,06,780	1,00,990	11,07,770	1,61,17,820	390	...	1·75	1861-62
12,39,190	1,09,680	13,48,870	2,00,65,540	390	...	1·75	1862-63
16,75,420	1,21,760	17,97,180	2,57,00,450	390	...	1·75	1863-64
17,87,070	35,990	18,23,060	1,90,78,320	390	...	1·72	1864-65
12,20,370	47,580	12,67,950	1,59,06,680	370	...	1·75	1865-66
11,16,080	41,510	11,57,590	1,79,21,990	340	...	1·72	1866-67
11,45,030	59,480	12,04,510	1,62,79,370	350	...	1·72	1867-68
12,37,220	48,740	12,85,960	1,67,69,430	360	...	1·75	1868-69
14,04,700	38,430	14,43,130	1,92,85,480	350	370	1·72	1869-70
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1·72	1870-71
12,88,990	24,950	13,13,940	1,76,00,120	390	415	1·72	1871-72
12,62,220	23,110	12,85,330	1,89,06,180	393	416	1·72	1872-73
14,08,570	25,340	14,33,910	2,22,06,990	390	408	1·72	1873-74
14,75,370	34,630	15,10,000	2,11,45,830	390	413	1·75	1874-75
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1·75	1875-76
12,00,560	41,270	12,41,779	2,62,92,970	380	411	1·72	1876-77
18,31,150	44,820	18,75,970	1,61,64,910	340	407	1·72	1877-78
19,85,970	40,200	20,26,170	1,96,48,070	300	378	1·42	1878-79
21,18,720	45,280	21,64,000	1,99,96,600	330	378	1·6	1879-80
20,68,680	40,400	21,09,080	2,61,58,560	340	385	1·72	1880-81
22,17,670	32,470	22,50,140	2,24,27,940	390	447	1·72	1881-82
20,33,370	46,850	20,80,220	1,59,37,620	380	420	1·65	1882-83
26,45,890	51,610	26,97,500	2,80,16,900	380	412	1·67	1883-84
28,20,890	27,560	28,48,450	2,96,09,050	370	417	1·62	1884-85
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1·75	1885-86
23,64,110	35,900	24,00,010	2,39,15,410	360	419	1·6	1886-87
25,53,010	30,920	25,83,930	2,71,92,530	370	420	1·62	1887-88
21,23,050	34,750	21,57,800	1,57,04,200	410	424	1·75	1888-89
22,85,430	31,610	23,17,040	2,14,90,540	430	436	1·87	1889-90
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1·65	1890-91
16,88,570	24,640	17,13,210	1,57,96,660	370	440	1·47	1891-92
14,60,960	28,420	14,89,380	1,81,28,000	390	414	1·72	1892-93
15,18,580	19,580	15,38,160	1,37,80,130	330	425	1·77	1893-94
19,45,110	21,840	19,66,950	1,86,77,240	400	497	1·7	1894-95
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1·77	1895-96
18,34,260	24,730	18,58,990	2,22,96,000	460	508	1·8	1896-97
18,38,610	22,560	18,61,170	2,20,76,530	470	508	1·8	1897-98
19,46,390	19,500	19,65,890	2,41,43,750	440	496	1·7	1898-99
20,51,145	17,251	20,68,396	2,63,58,777	460	492*	1·8	1899-1900
21,49,669	19,023	21,68,692	2,35,34,668	480	505	1·8	1900-01
22,28,647	19,562	22,48,209	2,39,92,164	467	507	1·8	1901-02
21,06,950*	21,896	21,28,846	3,84,02,845	546	485	1·8	1902-03
26,44,746	22,655	26,67,401	3,39,36,613	598	514	1·8	1903-04
25,02,688	23,294	25,25,382	3,33,53,286	538	503	1·8	1904-05
25,26,803	23,833	25,50,636	3,33,82,873	698	510	1·7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1·7	1906-07
22,06,793	26,994	22,33,787	2,63,04,465	515	503	1·7	1907-08
18,87,576	23,178	19,10,754	2,00,26,013	584	625	1·74	1908-09
24,32,008	22,845	24,54,853	1,86,94,656	509	515	1·76	1909-10
20,18,805	25,916	20,44,721	1,28,27,764	525	542	1·7	1910-11
15,45,813	31,677	15,77,490	91,30,954	378	†	1·7	1911-12

* Figures for the years previous to 1899-1900 represent the average cost per chest of provision opium sold during the year and those for 1899-1900 and subsequent years the average cost per chest of provision opium manufactured during the year

† Figures not available

No. 8

ALL CHARGES (in rupees) on account of BENGAL OPIUM in each official year from 1881-82 to 1911-12

	Establishment and Contingencies		Payments to Cultivators		Manufacturing Charges	Miscellaneous	Total
	Bihár	Benares	Bihár	Benares	Bihár and Benares	Bihár and Benares	Bihár and Benares
1881-82	4,65,990	7,23,420	99,91,040	81,43,460	11,78,880	47,510	2,05,54,300
1882-83	4,78,650	7,14,210	92,72,970	1,03,16,210	19,71,210	56,100	2,28,09,350
1883-84	4,41,570	7,47,190	61,47,810	85,80,750	24,89,260	1,18,210	1,85,24,790
1884-85	5,19,460	7,68,940	1,19,05,140	1,36,56,390	27,15,510	63,850	2,96,29,290
1885-86	5,18,320	7,81,600	1,09,97,080	1,57,10,520	24,41,220	87,480	3,05,36,220
1886-87	5,19,550	7,47,130	1,17,32,670	1,21,24,140	20,74,510	61,000	2,72,52,000
1887-88	5,04,490	7,56,466	1,00,90,970	1,15,09,650	13,04,880	41,460	2,42,07,820
1888-89	5,43,120	7,23,580	1,12,59,250	1,20,44,030	13,28,000	41,530	2,59,39,510
1889-90	4,74,960	6,97,040	63,32,030	73,81,620	10,73,070	52,270	1,60,10,990
1890-91	5,06,920	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,330
1891-92	4,80,620	7,19,790	75,34,600	87,61,720	10,47,890	34,500	1,85,79,120
1892-93	4,68,120	7,11,040	63,78,410	75,07,410	8,86,130	35,510	1,59,86,620
1893-94	4,75,110	7,12,170	79,92,640	85,77,450	9,25,830	44,390	1,87,27,590
1894-95	4,43,680	7,40,820	52,58,780	77,47,690	18,83,310	47,920	1,61,22,200
1895-96	4,61,700	7,77,140	75,80,590	93,80,400	24,21,300	29,620	2,06,50,750
1896-97	5,04,130	8,03,330	84,70,100	1,28,63,600	21,47,580	39,390	2,48,28,130
1897-98	4,98,470	8,36,710	78,27,090	1,25,88,320	20,40,830	51,520	2,38,42,940
1898-99	5,16,830	8,73,480	75,89,400	1,27,17,010	19,52,190	42,720	2,36,91,630
1899-1900	5,24,044	9,08,830	72,57,470	1,51,34,360	19,97,348	47,341	2,58,69,393
1900-01	5,51,494	8,60,569	64,24,526	1,74,99,070	13,69,106	45,588	2,67,50,347
1901-02	5,44,600	8,37,027	57,18,100	1,55,27,960	14,16,123	48,587	2,40,92,407
1902-03	5,37,551	8,64,364	66,90,430	1,51,57,880	13,46,662	88,586	2,46,85,973
1903-04	5,58,624	8,87,106	86,99,610	2,15,36,860	15,90,492	76,655	3,33,49,347
1904-05	6,11,532	8,82,348	81,23,170	1,79,87,810	18,03,822	57,944	2,94,66,626
1905-06	5,86,362	8,98,521	84,68,310	1,65,56,530	17,83,364	50,248	2,83,43,335
1906-07	5,89,854	8,99,264	60,10,680	1,92,41,050	18,56,667	51,313	2,86,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,03,400	16,32,240	53,125	2,49,92,207
1908-09	4,71,615	8,62,221	38,87,930	1,18,27,240	14,04,443	40,053	1,84,93,502
1909-10	4,33,092	8,15,242	27,28,090	1,04,10,110	11,72,845	34,305	1,66,02,684
1910-11	11,33,676		28,12,780	1,23,84,150	12,96,646	29,287	1,86,56,739
1911-12	9,65,232		93,34,253		5,46,535	52,215	1,08,98,235

NOTE.—This table gives the details which make up the total charges entered in table No. 1. They are for the official year and therefor do not exactly correspond with the figures in the preceding table, No. 7, which are for the opium year

No. 9

TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in the CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, in each official year from 1830-31 to 1911-12

	Central India Agency	Ahmadabad	Ajmer	Total	Rate of Duty per Chest	
					C. I. and Ahmadabad	Ajmer
1830-31	8,23,020	..	..	8,23,020	175	..
1831-32	18,60,600	..	..	18,60,600	175	..
1832-33	15,21,450	..	..	15,21,450	175	..
1833-34	17,85,350	..	..	17,85,350	175	..
1834-35	12,20,970	..	..	12,20,970	175	..
1835-36	16,96,000	..	..	16,96,000	125	..
1836-37	25,01,870	..	..	25,01,870	125	..
1837-38	15,03,620	..	..	15,03,620	125	..
1838-39	24,68,120	..	..	24,68,120	125	..
1839-40	2,68,870	..	..	2,68,870	125	..
1840-41	20,96,620	..	..	20,96,620	125	..
1841-42	18,35,120	..	..	18,35,120	125	..
1842-43	48,67,400	..	..	48,67,400	200	..
1843-44	27,12,600	..	..	27,12,600	200	..
1844-45	41,32,000	..	..	41,32,000	200	..
1845-46	37,90,500	..	..	37,90,500	300	..
1846-47	50,58,900	..	..	50,58,900	300	..
1847-48	40,67,000	..	..	40,67,900	300 400	..
1848-49	80,52,800	..	..	80,52,800	400	..
1849-50	69,05,600	..	..	69,05,600	400	..
1850-51	78,42,400	..	..	78,42,400	400	..
1851-52	1,05,57,200	..	..	1,05,57,200	400	..
1852-53	1,13,08,400	..	..	1,13,08,400	400	..
1853-54	98,68,800	..	..	98,68,800	400	..
1854-55	1,01,45,600	..	..	1,01,45,600	400	..
1855-56	1,06,56,000	..	..	1,06,56,000	400	..
1856-57	1,16,85,000	..	..	1,16,85,000	400	..
1857-58	1,58,67,600	..	..	1,58,67,600	400	..
1858-59	1,38,99,200	6,51,600	..	1,45,50,800	400	..
1859-60	1,45,95,900	12,08,000	..	1,58,03,900	400 500	..
1860-61	2,37,03,200	16,41,800	..	2,53,45,000	500 600	..
1861-62	2,17,07,700	19,97,500	..	2,37,05,200	600 700	..
1862-63	2,92,63,700	26,15,300	..	3,18,79,000	700 600	..
1863-64	1,40,10,600	13,94,400	..	1,54,05,000	600	..
1864-65	1,91,59,200	4,14,000	..	1,95,73,200	600	..
1865-66	2,05,15,800	11,56,200	..	2,16,72,000	600	..
1866-67 (14 months)	1,75,56,000	7,99,200	..	1,83,55,200	600	..
1867-68	2,16,60,600	17,99,400	..	2,34,60,000	600	..
1868-69	1,78,72,200	7,11,000	..	1,85,83,200	600	..
1869-70	2,14,96,800	21,25,800	..	2,36,22,600	600	..
1870-71	2,25,64,800	11,38,800	..	2,37,03,600	600	..
1871-72	2,25,54,600	6,97,800	..	2,32,52,400	600	..
1872-73	2,56,12,800	7,89,000	..	2,64,01,800	600	..
1873-74	2,52,67,200	17,07,000	..	2,69,74,200	600	..
1874-75	2,87,89,200	9,47,400	..	2,97,36,600	600	..
1875-76	2,32,51,800	18,30,600	..	2,50,82,400	600	..
1876-77	2,88,10,800	10,60,800	..	2,98,71,600	600	..
1877-78	2,60,77,650	9,40,000	1,15,510	2,71,33,160	600 650	.. 675
1878-79	2,13,83,380	24,51,480	1,42,760	2,39,77,620	650	675
1879-80	3,14,00,600	47,250	3,31,940	3,17,79,790	650 700	675 725
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725
1881-82	2,24,07,000	..	2,75,500	2,26,82,500	700	725
1882-83	2,37,66,270	8,00,270	2,12,620	2,47,79,160	700 650	725 675
1883-84	2,51,66,370	5,73,620	1,20,910	2,58,60,900	650	675
1884-85	2,53,58,780	2,27,820	91,800	2,56,78,400	650	675
1885-86	2,53,28,550	..	..	2,53,28,550	650	675
1886-87	2,65,45,350	1,33,620	..	2,66,78,970	650	675
1887-88	2,39,19,350	2,69,750	..	2,41,89,100	650	675
1888-89	1,97,04,750	13,850	9,450	1,97,33,050	650	675
1889-90	1,98,66,600	..	..	1,98,66,600	650	675
1890-91	1,83,42,300	32,500	..	1,83,74,800	650 600	675 625
1891-92	1,95,01,800	..	..	1,95,01,800	600	625
1892-93	1,71,60,600	..	..	1,71,60,600	600	625
1893-94	1,68,03,300	..	..	1,68,03,300	600	625
1894-95	1,87,54,320	..	..	1,87,54,320	600 650	625 675
1895-96	1,71,46,030	81,250	..	1,72,27,280	650	675
1896-97	1,41,13,520	..	..	1,41,13,520	650 600	675 625
1897-98	1,02,65,470	..	..	1,02,65,470	600 500	625 525
1898-99	1,37,49,250	..	..	1,37,49,250	500	525
1899-1900	1,29,11,250	..	..	1,29,11,250	500	525
1900-01	1,30,03,500	..	..	1,30,03,500	500	525
1901-02	87,93,250	..	..	87,93,250	500	525
1902-03	1,01,72,500	..	..	1,01,72,500	500	525
1903-04	1,33,68,750	..	..	1,33,68,750	500	525
1904-05	1,15,66,075	6,18,475	..	1,21,84,550	500 600	525 625
1905-06	87,59,400	8,39,700	..	95,98,800	600	625
1906-07	78,76,200	13,44,000	..	92,20,200	600	625
1907-08	1,01,09,400	9,00,000	..	1,10,09,400	600	625
1908-09	2,01,41,400	5,10,000	..	2,06,51,400	600	625
1909-10	92,30,200	4,94,200	..	97,24,400	700	725
1910-11	8,40,350	1,40,700	..	9,81,050	700	725
1911-12	63,14,000	84,000	..	63,98,000	800	..

No. 10

PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG calendar year from

	PRICES IN INDIA (RUPEES)					PRICES IN					
	IN CALCUTTA				IN BOMBAY	AT HONGKONG					
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares	Malwa	Patna	Benares	Malwa	Patna	Benares	Malwa
1855	733	742	—	—	—	372*	—	470*	—	—	—
1856	933	863	—	—	1,082	428*	—	511*	—	—	—
1857	1,094	1,082	—	—	1,174	559*	—	581*	—	—	—
1858	1,436	1,464	—	—	1,276	701*	—	615*	—	—	—
1859	1,635	1,663	—	—	1,319	755*	—	606*	—	—	—
1860	1,772	1,731	1,762	—	1,397	808	797	634	—	—	—
1861	1,852	1,836	1,866	—	1,541	906	889	712	—	—	—
1862	1,480	1,414	1,483	—	1,593½	718	696	732	—	—	—
1863	1,402	1,335	1,393	1,333	1,574	626	609	684	1,462	1,422	1,596
1864	1,033	967	1,035	968	1,446	501	480	662	1,139	1,099	1,504
1865	979	930	994	943	1,426	495	472	722	1,078	1,027	1,570
1866	1,351	1,287	1,331	1,276	1,673	633	617	806	1,382	1,348	1,761
1867	1,326	1,263	1,325	1,263	1,598	629	612	738	1,379	1,343	1,609
1868	1,394	1,370	1,399	1,380	1,472	646	638	671	1,445	1,425	1,496
1869	1,289	1,234	1,280	1,237	1,438	594	577	652	1,338	1,301	1,478
1870	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1871	1,331	1,300	1,338	1,311	1,433	612	601	641	1,380	1,354	1,446
1872	1,432	1,389	1,430	1,392	1,347	655	636	606	1,485	1,443	1,375
1873	1,305	1,229	1,310	1,239	1,336	600	569	596	1,369	1,298	1,360
1874	1,242	1,200	1,246	1,205	1,308	583	565	593	1,300	1,260	1,320
1875	1,260	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1876	1,309	1,244	1,308	1,248	1,285	595	566	572	1,350	1,285	1,297
1877	1,306	1,239	1,285	1,229	1,366	600	571	609	1,353	1,290	1,375
1878	1,283	1,197	1,273	1,203	1,712	582	565	756	1,297	1,240	1,689
1879	1,189	1,113	1,191	1,114	1,652	553	519	754	1,233	1,158	1,682
1880	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1881	1,358	1,345	1,350	1,341	1,616	616	616	713	1,380	1,379	1,596
1882	1,260	1,220	1,260	1,220	1,433	580	562	642	1,295	1,257	1,435
1883	1,264	1,216	1,263	1,217	1,238	580	559	547	1,299	1,254	1,225
1884	1,303	1,273	1,306	1,276	1,244	596	585	548	1,339	1,314	1,231
1885	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1886	1,169	1,139	1,165	1,137	1,197	538	518	535	1,202	1,156	1,197
1887	1,091	1,044	1,090	1,045	1,199	508	485	537	1,127	1,079	1,194
1888	1,102	1,077	1,107	1,083	1,333	511	497	585	1,140	1,108	1,305
1889	1,177	1,142	1,176	1,143	1,311	539	528	592	1,206	1,180	1,324
1890	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1891	1,057	1,019	1,057	1,020	1,166	490	476	509 7/15	1,086	1,055	1,128½
1892	1,216	1,196	1,227	1,209 4/5	1,191	568 7/8	555 3/4	530	1,264 1/2	1,235 3/8	1,178 1/4
1893	1,159	1,160	1,151 1/2	1,162 1/2	1,172 1/2	573	575 1/2	566	1,178	1,183 1/4	1,163 7/16
1894	1,254	1,251	1,262 1/8	1,268 1/2	1,241 3/8	692 3/8	689 7/8	651	1,302 1/8	1,297	1,224
1895	1,429	1,400	1,422	1,399	1,397 1/4	766	750 3/4	711 3/4	1,465	1,436	1,361
1896	1,308	1,315	1,301 3/8	1,308 1/8	1,370 5/8	736 1/4	742	752 5/8	1,333	1,343	1,363
1897	1,054	1,056	1,042 1/2	1,048 1/2	1,254 5/8	703 1/2	710 1/31	708 3/16	1,094	1,105	1,258
1898	1,023	1,010	1,057 23/24	979 3/8	1,137 7/24	738 13/24	730 11/16	799 5/8	1,060	1,049	1,148
1899	1,171	1,147	1,185	1,166 17/24	1,180	848 17/31	829 10/31	791 3/4	1,240	1,213	1,157
1900	1,373	1,367	1,369 1/4	1,360 1/8	1,319	985 5/24	986 1/2	925 9/16	1,480	1,445	1,390
1901	1,330	1,322	1,331 3/8	1,324	1,276 1/24	—	—	—	—	—	—
1902	1,157	1,151	1,156 1/4	1,151	1,278 1/4	—	—	—	—	—	—
1903	1,338	1,333	1,310	1,332 3/16	1,299 1/8	1,110 7/16	1,120 9/16	996 1/16	1,494	1,508	1,340
1904	1,638	1,593	1,634 1/2	1,549	1,540 5/8	1,225 5/32	1,199 13/32	1,106 3/32	1,690	1,654	1,525
1905	1,530	1,467	1,530	1,469 1/4	1,732 1/8	1,090 7/16	1,043 21/32	1,187 1/8	1,575	1,506	1,715
1906	1,416	1,325	1,415	1,319	1,542	904 5/8	850 17/32	987 1/4	1,446	1,360	1,579
1907	1,394	1,345	1,381	1,343 1/8	1,366	901 1/16	870 3/8	870 3/8	1,431	1,381	1,385
1908	1,433	1,342	1,443	1,362 1/2	1,297 1/16	1,113	1,048 5/16	1,068 1/4	1,509	1,421	1,449
1909	1,391	1,386	1,401	1,399	1,324 3/8	1,127 1/8	1,125 1/8	1,263 1/4	1,487	1,484	1,665
1910	2,683	2,663	2,730 3/8	2,716 1/2	2,166 1/2	2,196 1/2	2, 123 1/4	2,290	2,783	2,805	3,025
1911	2,890	2,739	3,825	3,731 1/2	3,713 1/8	2,947 1/8	2,972	2,990 1/4	3,979	4,112	4,049

* At Canton

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, in each 1855 to 1911

CHINA

AT SHANGHAI						Exchange on India		
In Taels			In Rupees					
Patna	Benares	Malwa	Patna	Benares	Malwa	Hongkong, Rupees per 100 $	Shanghai, Rupees per 100 Taels	
—	—	—	—	—	—	—	—	1855
—	—	—	—	—	—	—	—	1856
—	—	—	—	—	—	—	—	1857
—	—	—	—	—	—	—	—	1858
—	—	—	—	—	—	—	—	1859
601	—	496	—	—	—	—	—	1860
686	—	550	—	—	—	—	—	1861
658	—	577	—	—	—	—	—	1862
502	—	543	1,546	—	1,673	234	303	1863
381	—	505	1,192	—	1,582	227½	313	1864
367	—	550	1,110	—	1,652	217½	301	1865
468	—	620	1,405	—	1,861	220	300	1866
466	—	552	1,404	—	1,666	219	302	1867
481	—	503	1,465	—	1,544	223	305	1868
457	449	510	1,381	1,356	1,537	226	303	1869
405	387	495	1,233	1,208	1,506	227	305	1870
457	446	481	1,406	1,373	1,480	226	303	1871
471	467	447	1,460	1,447	1,386	227	310	1872
441	422	456	1,350	1,292	1,395	228	306	1873
427	418	450	1,306	1,277	1,377	223	306	1874
432	420	432	1,322	1,284	1,322	223	306	1875
436	421	432	1,350	1,305	1,340	227	310	1876
442	426	469	1,362	1,311	1,446	226	308	1877
429	412	573	1,332	1,276	1,776	223½	310	1878
406	384	566	1,236	1,170	1,726	223	305	1879
459	437	569	1,411	1,342	1,750	225	308	1880
455	454	531	1,401	1,397	1,635	224	308	1881
428	418	462	1,314	1,283	1,418	223½	307	1882
423	411	397	1,303	1,266	1,227	224	308	1883
435	431	405	1,335	1,322	1,257	225	307	1884
434	421	403	1,327	1,284	1,234	224	306	1885
392	383	397	1,208	1,184	1,225	223½	308⅜	1886
369	354	394	1,132	1,088	1,210	222⅜	307	1887
368	364	428	1,132	1,118	1,317	223	307½	1888
389	383	246	1,204	1,185	1,317	223⅜	309¼	1889
356	354	387	1,089	1,081	1,184	221½	306$\frac{11}{12}$	1890
355¼	347	366⅛	1,090	1,064	1,124	221¼	306¼	1891
407	399⅛	387½	1,253	1,229	1,193	222½	307⅜	1892
418⅓	423½	426⅜	1,285⅜	1,200	1,209	205⅜	283⅕	1893
511⅓	508⅜	493⅓	1,306	1,299	1,227	188	255½	1894
563⅓	552⅛	533	1,490	1,460½	1,409⅜	191⅛	264⅜	1895
542⅜	549⅜	566½	1,355	1,372	1,414	181	249¾	1896
531¼	531	607⅜	1,317	1,315	1,276	155⅛	210	1897
507$\frac{9}{20}$	549½	610$\frac{11}{16}$	986	1,068	1,188	143$\frac{9}{16}$	194$\frac{23}{32}$	1898
617$\frac{5}{16}$	636$\frac{3}{20}$	594$\frac{1}{9}$	1,247	1,284	1,199	146$\frac{5}{32}$	201$\frac{7}{8}$	1899
688	672	704	1,444	1,411	1,478	150$\frac{1}{10}$	209$\frac{11}{15}$	1900
—	—	—	—	—	—	143⅜	195¼	1901
—	—	—	—	—	—	129½	175⅜	1902
—	—	—	—	—	—	134$\frac{9}{16}$	183$\frac{7}{16}$	1903
—	—	—	—	—	—	137$\frac{11}{15}$	192$\frac{13}{16}$	1904
—	—	—	—	—	—	144$\frac{1}{16}$	202½	1905
—	—	—	—	—	—	159⅜	216$\frac{5}{16}$	1906
—	—	—	—	—	—	158¾	—	1907
—	—	—	—	—	—	135$\frac{9}{11}$	—	1908
—	—	—	—	—	—	131$\frac{9}{11}$	—	1909
..	—	—	—	—	..	132$\frac{2}{10}$	—	1910
..	..	2,371½	..	..	4,281	135	180⅝	1911

No. 11

QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA

	China		Straits Settlements		United Kingdom		East Coast of Africa		Mauritius		Natal		Reunion	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1855-56	63,427	5,59,25,320	7,108	60,13,570	—	—	2	2,100	—	—	—	—	—	—
1856-57	66,305	6,50,55,870	5,863	53,12,190	—	—	—	—	—	—	—	—	—	—
1857-58	68,003	8,24,10,320	6,895	85,90,090	—	—	—	—	—	—	—	—	—	—
1858-59	74,707	10,66,06,510	1,934	15,47,630	—	—	—	—	—	—	—	—	—	—
1859-60	54,863	8,36,63,350	8,675	66,42,316	—	—	—	—	—	—	—	—	—	—
1860-61	59,405	9,42,88,870	4,073	75,36,640	—	—	—	—	—	—	—	—	—	—
1861-62	60,012	9,70,49,720	5,296	83,98,580	—	—	—	—	—	—	—	—	—	—
1862-63	75,331	11,52,65,470	6,851	96,24,729	—	—	—	—	—	—	—	—	—	—
1863-64	62,025	9,70,49,470	8,771	1,04,64,560	—	—	—	—	—	—	—	—	—	—
1864-65	75,128	9,06,35,870	9,288	84,09,510	—	—	—	—	—	—	—	—	—	—
1865-66	76,863	9,94,36,630	11,549	1,17,62,890	—	—	—	—	—	—	—	—	—	—
1866-67 (11 months)	70,360	9,38,15,516	4,461	54,72,977	—	—	—	—	—	—	—	—	—	—
1867-68	79,654	11,35,85,694	7,461	96,91,170	—	—	1	2,250	—	—	—	—	—	—
1868-69	68,674	9,83,72,612	6,167	84,27,890	2	2,660	7	9,750	9	12,940	—	—	—	—
1869-70	81,748	10,88,00,839	6,680	78,32,015	18	17,495	7	10,400	2	2,380	—	—	6	7,275
1870-71	77,195	9,85,64,389	8,054	88,64,360	54	77,614	13	18,740	9	9,730	—	—	10	11,350
1871-72	85,470	12,27,34,796	7,845	1,08,53,106	4	5,520	6	8,250	4	5,490	—	—	11	14,645
1872-73	76,331	10,52,96,735	6,458	88,08,520	60	79,950	22	27,745	2	2,825	—	—	—	—
1873-74	80,123	10,27,44,216	8,464	1,04,94,699	87	1,14,815	4	5,100	1	1,205	—	—	—	—
1874-75	85,454	10,86,26,944	8,943	1,05,08,050	165	2,13,500	22	28,750	7	8,450	—	—	—	—
1875-76	77,186	9,77,67,007	11,005	1,35,18,835	60	75,480	7	8,775	19	24,515	—	—	—	—
1876-77	86,855	11,17,41,208	9,701	1,19,09,695	100	1,28,990	10	13,600	47	61,160	—	—	—	—
1877-78	83,317	11,20,39,972	9,357	1,15,21,524	20	25,500	8	11,050	28	35,620	—	—	—	—
1878-79	82,151	11,01,66,052	8,881	1,05,67,680	5	7,300	5	9,450	80	98,270	—	—	1	1,245
1879-80	94,835	13,12,34,880	10,586	1,18,96,842	—	—	6	8,900	16	18,745	—	—	1	1,310
1880-81	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1881-82	78,553	11,01,16,575	10,005	1,31,64,205	—	—	19	27,148	50	66,200	—	—	2	2,670
1882-83	80,696	10,14,90,789	10,216	1,24,90,570	—	—	16	23,100	46	56,965	1	1,250	5	6,215
1883-84	83,728	10,28,84,526	7,320	89,43,170	—	—	11	13,035	44	55,510	3	4,200	3	3,790
1884-85	75,391	9,45,01,800	10,134	1,29,71,115	—	—	7	7,920	25	32,155	—	—	4	5,080
1885-86	76,115	9,30,12,585	10,728	1,30,12,000	—	—	7	8,325	19	23,535	2	1,800	7	8,890
1886-87	83,124	9,67,39,080	11,396	1,25,02,265	19	20,220	16	18,419	38	42,645	1	600	1	1,180
1887-88	76,815	8,68,42,102	12,368	1,28,73,200	54	59,475	19	24,409	67	70,255	1	1,200	—	—
1888-89	72,891	8,87,66,350	13,995	1,53,24,357	51	55,990	18	22,290	5	5,200	13	15,070	—	—
1889-90	70,102	8,42,11,433	13,749	1,54,77,660	48	56,154	16	18,370	60	68,175	2	2,500	—	—
1890-91	70,355	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	—	—
1891-92	70,805	7,80,38,551	15,035	1,57,73,270	61	66,035	6	5,475	53	54,870	6	6,180	—	—
1892-93	59,771	7,31,75,776	12,609	1,57,00,125	17	19,900	10	12,005	53	69,965	5	5,350	1	1,400
1893-94	52,449	5,97,71,949	14,455	1,61,44,215	54	60,680	11	12,687	32	33,860	—	—	—	—
1894-95	51,819	6,81,90,759	14,567	1,93,01,675	2	3,244	3	3,800	60	82,200	8	10,362	—	—
1895-96	45,617	6,35,38,183	12,529	1,72,93,283	24	33,602	8	9,250	32	43,365	2	1,400	—	—
1896-97	45,133	5,88,00,453	13,090	1,64,26,465	34	43,605	18	22,645	78	98,060	16	22,855	1	1,165
1897-98	41,965	4,65,47,337	12,290	1,25,98,143	—	—	4	5,975	42	43,425	10	12,912	—	—
1898-99	50,223	5,36,04,743	14,577	1,51,83,740	201	2,23,790	18	19,425	20	20,650	2	2,225	2	2,280
1899-1900	49,455	6,04,32,914	15,592	1,88,18,535	478	5,84,615	10	11,817	30	33,400	5	5,387	5	6,575
1900-01	49,761	6,74,37,324	16,779	2,28,71,725	607	8,24,490	16	19,183	38	49,335	5	6,500	—	—
1901-02	47,066	6,12,72,620	15,114	1,95,34,925	625	8,09,690	27	4,799	39	51,610	6	7,050	—	—
1902-03	50,229	6,02,61,747	14,722	1,67,13,985	448	5,14,505	18	22,017	30	33,875	5	4,550	—	—
1903-04	55,041	7,78,00,908	14,134	2,04,86,145	290	4,13,770	21	25,975	25	33,425	6	5,985	—	—
1904-05	51,984	8,31,15,607	12,255	1,89,42,510	277	4,38,735	5	8,200	39	60,210	7	10,395	—	—
1905-06	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	—	—
1906-07	50,590	7,20,37,104	12,953	1,72,57,590	315	4,51,445	16	17,400	24	30,705	1	1,700	—	—
1907-08	47,749	6,54,40,072	13,195	1,75,35,265	116	1,62,180	15	18,165	25	33,775	—	—	—	—
1908-09	52,758	7,40,19,383	11,174	1,54,83,305	21	31,895	17	21,920	21	28,560	—	—	—	—
1909-10	41,468	6,91,74,800	11,140	1,85,21,450	—	80	11	16,550	5	6,575	—	—	—	—
1910-11	31,323	9,25,04,011	9,138	2,53,80,797	4	13,900	7	19,300	28	97,535	—	—	—	—
1911-12	25,398	9,95,21,175	6,684	1,64,97,015	15	43,605	4	13,800	23	56,760	..	..	..	..

by SEA to each FOREIGN COUNTRY, in each official year from 1855-56 to 191 1-12

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
..	220	10	6,670	..	..	..	..	..	..	41	48,470	18	12,360	70,606	6,20,08,110
..	..	..	..	..	..	..	..	..	..	208	1,87,850	9	10,390	72,385	7,05,66,300
..	..	..	..	..	..	..	..	..	..	67	65,340	1	600	74,966	9,10,66,350
..	..	40	57,750	..	..	..	..	..	..	21	32,360	20	32,170	75,822	10,82,76,420
11	17,970	..	..	..	..	..	..	..	..	114	1,89,550	18	30,760	58,681	9,05,43,940
..	..	..	..	..	..	..	..	..	..	10	18,600	2	3,020	63,490	10,18,47,130
..	..	..	..	..	..	..	..	..	..	36	68,470	19	27,350	65,363	10,55,89,120
..	..	..	..	..	..	..	..	..	..	31	45,540	3	5,550	82,216	12,49,41,280
..	..	..	..	..	..	..	..	..	..	33	36,000	10	10,900	70,839	10,75,60,930
..	..	..	..	..	..	..	..	..	..	69	65,860	7	6,800	84,492	9,91,18,040
..	..	..	..	..	..	..	..	..	..	..	..	27	27,940	88,439	11,12,27,460
..	..	24	16,763	..	..	10	11,875	..	..	..	..	..	..	74,855	10,43,17,031
..	..	10	12,500	..	..	8	10,830	..	..	4	5,485	1	66	87,139	12,33,07,995
..	..	4	5,410	..	..	80	1,08,355	..	..	12	16,920	..	..	74,955	10,69,56,537
..	..	20	23,400	..	..	175	2,05,750	..	..	7	9,450	20	24,300	88,683	11,69,33,304
10	10,600	34	37,320	..	..	224	2,38,750	..	..	5	5,775	..	..	85,518	10,78,38,628
..	..	13	16,785	..	..	10	12,350	..	..	1	1,340	..	..	93,364	13,36,52,282
..	..	35	47,020	..	..	..	..	..	..	..	..	..	..	82,908	11,42,62,795
..	..	47	58,505	..	..	..	..	..	..	..	..	..	..	88,726	11,34,18,540
..	..	58	68,495	70	83,425	..	..	..	..	12	14,835	15	17,275	94,746	11,95,69,722
..	..	68	83,365	..	..	..	..	..	..	5	6,285	..	..	88,350	11,14,84,264
5	6,500	79	97,850	..	..	..	..	..	..	8	10,480	65	78,000	96,870	12,40,47,483
..	..	89	1,09,255	..	..	..	..	..	..	..	..	1	633	92,820	12,37,43,554
1	1,800	76	87,990	..	..	..	..	..	..	..	..	..	..	91,200	12,99,39,787
..	..	63	72,460	..	..	..	..	..	..	..	..	..	..	105,597	14,32,33,143
3	4,960	84	1,12,280	..	..	..	..	..	..	..	..	..	..	92,190	13,60,01,477
..	..	89	1,17,395	620	8,27,225	..	..	..	..	..	..	..	..	89,338	12,43,21,418
..	..	77	93,375	640	7,40,900	..	..	..	..	..	..	1	600	91,798	11,48,13,764
..	..	83	1,01,635	771	9,38,735	..	..	..	..	..	..	..	..	91,962	11,29,44,601
..	..	107	1,36,590	910	11,71,400	..	..	..	..	..	..	..	..	86,578	10,88,26,060
..	..	77	94,070	1,000	11,93,375	..	..	..	..	..	..	1	600	87,956	10,73,55,180
..	..	94	1,03,455	1,150	12,48,825	..	..	..	..	..	..	..	..	95,839	11,07,76,689
..	..	102	1,06,145	670	7,00,850	..	..	..	..	..	..	..	..	90,096	10,06,77,636
..	..	90	98,725	725	7,92,250	..	..	..	..	..	..	1	576	87,739	10,50,80,808
..	..	119	1,33,820	1,050	11,69,575	..	..	20	21,675	..	..	..	..	85,166	10,11,59,362
..	..	103	1,05,725	480	4,94,075	..	..	280	2,93,700	..	..	..	..	85,753	9,26,18,145
..	..	113	1,17,245	880	9,26,250	125	1,29,525	470	5,00,925	3	3,210	1	1,072	87,558	9,56,22,608
..	..	127	1,60,940	2,170	26,29,475	450	5,56,000	170	2,18,050	..	..	1	1,150	75,384	9,25,50,136
..	..	94	1,04,360	2,850	30,47,950	700	8,01,125	195	2,17,250	..	..	1	204	70,841	8,01,94,280
..	..	109	1,45,550	1,400	17,28,450	640	8,67,350	225	3,08,200	..	..	..	62	68,838	9,06,46,652
..	..	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	..	..	80	1,09,681	60,860	8,45,93,364
..	..	138	1,69,275	2,660	32,63,100	800	10,22,280	240	3,05,825	..	..	50	53,500	62,258	8,02,29,223
..	..	133	1,36,765	700	6,90,200	555	5,59,225	220	2,25,425	..	..	150	1,56,225	56,069	6,09,75,632
..	..	155	1,58,065	1,360	14,08,875	550	6,17,200	20	19,100	..	..	..	..	67,128	7,12,60,093
..	..	170	2,05,655	1,250	14,91,300	355	4,45,950	..	..	..	..	..	..	67,350	8,20,37,148
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	..	..	..	..	10	13,050	69,708	9,45,54,357
3	3,915	180	2,32,360	1,600	20,66,250	935	12,06,275	..	..	..	..	8	10,360	65,603	8,52,29,854
..	..	199	2,27,535	1,300	14,79,300	710	8,06,975	..	..	32	38,990	58	65,875	67,531	8,01,69,354
1	1,230	189	2,75,905	2,250	31,83,700	655	9,51,025	..	..	66	1,01,970	959	14,21,660	73,637	10,47,01,688
..	..	192	2,98,605	700	11,45,000	750	11,75,750	..	..	82	1,36,860	570	9,02,570	66,861	10,62,34,442
..	..	179	2,57,120	500	7,55,175	770	10,64,400	..	..	71	1,00,455	538	7,61,655	62,936	9,47,17,667
..	..	178	2,50,190	580	7,90,100	930	13,06,750	..	..	249	3,55,995	438	5,80,245	66,274	9,30,79,224
..	..	194	2,67,770	940	12,39,300	1,285	17,00,150	..	..	..	..	241	3,28,105	63,760	8,67,24,782
..	..	345	4,59,450	* 1,600	20,47,000	970	13,26,150	..	..	..	..	51	74,770	66,957	9,34,92,433
..	..	312	4,12,835	1,895	29,33,750	1,360	20,70,525	..	..	..	..	..	..	56,191	9,31,36,571
..	..	231	5,52,755	1,015	31,15,825	2,125	58,02,375	..	..	..	..	50	1,53,250	43,921	12,76,39,748
..	..	120	3,13,830	2,125	48,82,500	2,195	54,31,800	..	..	..	..	1,625	41,30,415	38,189	13,08,90,990

* Represents total quantity of Indian opium exported to Indo-China (including Cochin China, Cambodia, Annam and Tonkin)

No. 12

EXPORTS of OPIUM from INDIA and IMPORTS into HONGKONG and the STRAITS SETTLEMENTS, also PERSIAN and TURKEY OPIUM IMPORTED into HONGKONG, from 1870 to 1911

	Exported from India (*chests*)							Imported into Hongkong from India (*chests*)				
	From Calcutta				From Bombay			From Calcutta			From Bombay	Total
	To China	To Straits	To Cochin China	Total to all Countries	To China	To Straits	Total Exports	Patna	Benares	Total		
1870	40,455	7,696	—	48,151	41,001	—	89,152	25,705	14,401	40,106	40,558	80,664
1871	41,891	8,312	—	50,203	38,856	—	89,059	26,906	10,758	37,664	38,938	76,602
1872	37,175	7,017	—	44,192	42,810	—	87,002	24,570	8,842	33,412	40,372	73,784
1873	33,452	7,293	—	40,745	44,234	—	84,979	25,462	9,334	34,796	44,379	79,175
1874	37,285	9,140	60	46,485	47,754	—	94,239	25,025	8,077	33,102	46,810	79,912
1875	34,498	10,892	10	45,400	41,964	—	87,364	25,651	8,385	34,036	42,929	76,965
1876	36,401	10,134	—	46,535	48,905	—	95,440	26,776	8,954	35,730	47,919	83,649
1877	39,700	8,836	—	48,536	44,714	—	93,250	23,986	12,316	36,302	45,383	81,685
1878	44,769	8,986	—	53,755	37,866	—	91,621	27,302	13,008	40,310	33,898	74,208
1879	49,054	10,568	—	59,622	43,546	—	103,168	30,402	17,693	48,095	43,143	91,238
1880	46,147	9,833	—	55,980	35,251	—	91,231	25,899	17,391	43,290	34,192	77,482
1881	46,745	9,734	420	56,899	37,095	—	93,994	24,271	15,601	39,872	34,217	74,089
1882	45,075	10,185	690	55,950	31,173	—	87,123	25,598	15,820	41,418	28,544	69,962
1883	45,233	7,523	825	53,581	39,171	—	92,752	25,279	15,097	40,376	36,823	77,199
1884	38,451	9,755	806	49,012	39,960	—	88,972	20,685	12,509	33,194	40,505	73,699
1885	38,817	10,677	700	50,194	37,036	—	87,230	22,865	15,240	38,105	37,516	75,621
1886	41,584	11,036	1,250	53,870	40,886	—	94,756	27,456	14,748	42,204	40,119	82,323
1887	42,750	12,509	770	56,029	36,722	—	92,751	27,047	14,933	41,980	35,022	77,002
1888	43,288	12,955	875	57,118	31,488	—	88,606	23,642	12,327	35,969	30,199	66,168
1889	41,442	14,504	800	56,746	30,649	—	87,395	27,067	15,438	42,505	29,410	71,915
1890	42,753	13,763	725	57,241	26,934½	—	84,175½	26,855	16,308	43,161	26,554	69,717
1891	40,276	14,727	1,245	56,248	30,221½	—	86,469½	24,361	14,930	39,291	29,269	68,560
1892	34,924	13,276	1,630	50,370	30,006½	2	80,378½	23,166	13,509	36,675	30,639	67,314
1893	26,857	14,203	2,460	44,320	25,486½	—	69,806½	19,436	6,970	26,406	23,477	49,883
1894	23,063	15,055	2,350	41,363	31,217	—	72,580	16,955	6,332	23,287	31,065	54,352
1895	21,529	12,263	1,650	36,342	24,084	17	60,443	15,657	6,050	21,707	25,837½	47,544½
1896	21,379	13,077	1,660	37,521	22,066½	44½	59,632	17,869	4,152	22,021	21,764½	43,785½
1897	25,206	12,571	1,300	39,858	18,288	—	59,161	18,739	4,986	23,725	19,026½	42,751½
1898	23,054	13,923	1,540	39,263	23,188½	—	62,466	18,735	4,649	23,384	22,772	46,156
1899	24,063	15,489	1,220	41,961	25,773	—	67,754	18,395	6,522	24,917	25,723½	50,640½
1900	25,012	16,204	1,870	44,392	26,426	—	70,839	18,945	5,928	24,873	26,209½	51,082½
1901	29,333	15,446	1,350	47,950	17,198	—	65,178	21,417	6,870	28,287	17,546½	45,833½
1902	29,278	15,222	1,450	47,506	20,392	—	67,917	22,524	7,011	29,535	17,374	46,909
1903	29,860	14,342	2,250	48,430	23,937	35	72,425	21,157	6,907	28,064	23,425	51,489
1904	32,828	11,993	1,100	47,842	20,537	55	68,452	21,968	8,321	30,289	20,705½	50,994½
1905	32,769	12,894	500	47,976	15,055	—	63,054	23,795	8,778	32,573	15,274	47,847
1906	37,753	12,345	300	52,595	13,000	—	65,617	25,145	12,047	37,192	13,595	50,787
1907	32,945	13,558	1,020*	49,043	14,354	—	63,415	22,990	9,744	32,734	13,385½	46,119½
1908	32,867	14,459	800	47,072	15,264	66	62,407	21,929	8,941	30,870	14,441	45,311
1909	28,825	19,815	2,450*	43,800	13,423	—	57,240	18,853	7,487	26,340	13,446	39,786
1910	22,570	10,688	1,110	36,629	11,670	..	48,302	15,425	5,035	20,460	11,653	32,113
1911	17,325	7,309	2,375	30,307	14,506	..	44,819	9,068	4,106	13,174	12,484½	25,658½

	Imported into the Straits from India (*chests*)					Total Imports from India into Hongkong and the Straits	Persian and Turkey Opium Imported into Hongkong (*chests*)		
	From Calcutta			From Bombay	Total		Persian	Turkey	Chinese
	Patna	Benares	Total						
1870	105	7,613	7,718	—	7,718	88,382	2,405	—	—
1871	485	10,197	10,682	—	10,682	87,284	1,581	71	—
1872	525	9,640	10,165	3	10,168	83,952	576	64	—
1873	155	8,333	8,488	—	8,488	87,663	463	85	—
1874	145	8,540	8,685	—	8,685	88,597	953	6	—
1875	220	9,575	9,795	—	9,795	86,760	1,397	80	—
1876	230	10,999	11,229	—	11,229	94,878	1,654	—	—
1877	271	9,867	10,138	—	10,138	91,823	2,840	19	—
1878	245	10,216	10,461	1	10,462	84,670	4,202	41	—
1879	270	10,903	11,173	—	11,173	102,411	5,643	1,007	—
1880	335	10,402	10,737	—	10,737	88,219	4,662	65	—
1881	1,001	10,893	11,894	—	11,894	85,983	6,121	295	—
1882	1,390	10,482	11,872	—	11,872	81,834	7,239	36	—
1883	1,196	10,911	12,107	—	12,107	89,306	3,693	167	—
1884	999	11,174	12,173	—	12,173	85,872	4,384	134	—
1885	557	10,082	10,639	—	10,639	86,260	4,735	132	—
1886	280	10,190	10,470	—	10,470	92,793	5,696	81	—
1887	305	12,096	12,401	—	12,401	89,403	3,937	94	—
1888	83	13,561	13,644	—	13,644	79,812	4,820	166	—
1889	443	14,945	15,388	—	15,388	87,303	5,680	94	—
1890	645	13,071	13,716	—	13,716	83,433	6,940	29½	—
1891	1,084	15,021	16,105	—	16,105	84,665	5,785	86	—
1892	2,140	10,704	12,844	—	12,844	80,158	6,619	55	—
1893	3,789	10,917	14,706	—	14,706	64,589	4,076	—	—
1894	4,247	10,655	14,902	—	14,902	69,254	5,129	10	—
1895	1,131	10,852	11,983	29	12,012	59,556½	3,695	15	—
1896	525	12,477	13,002	24	13,026	56,611½	3,482	54	—
1897	645	12,081	12,726	—	12,726	55,477½	5,130	8	327
1898	740	12,729	13,469	—	13,469	59,625	4,835	31	34
1899	354	14,140	14,494	—	14,494	65,134½	5,999½	51	39
1900	750	15,469	16,229	—	16,229	67,311½	5,206½	418	40
1901	780	14,405	15,185	—	15,185	61,018½	4,839½	2	—
1902	1,002	13,714	14,716	—	14,716	61,625	3,544	10	—
1903	1,567	12,881	14,448	36	14,484	65,973	5,764	14	—
1904	207	12,029	12,236	54	12,290	63,284½	4,540	34	—
1905	30	12,656	12,686	—	12,686	60,533	2,094½	33	—
1906	65	12,365	12,430	—	12,430	63,217	2,388	887	—
1907	255	13,193	13,448	—	13,448	59,567½	1,999	4	—
1908	50	11,409	11,459	60	11,519	56,830	3,544½	5	—
1909	795	9,681	10,476	..	10,476	50,262	2,416	—	—
1910	564	9,839	10,403	..	10,403	42,516	1,979	..	..
1911	1,420	5,705	7,125	..	7,125	32,783½	1,002½	..	..

* Represents the total imports of Indian opium into Indo-China (including Cochin-China, Cambodia, Annam, and Tonkin)

No. 13

IMPORTS (less RE-EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA from 1864 to 1911

	NORTHERN PORTS					YANGTZE PORTS—(a)					CENTRAL PORTS—(b)				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1864	4,402	237	9	45	4,693	8,778	332	14	75	9,199	9,794	8,781	1,096	38	19,709
1865	8,054	992	396	278	9,720	11,833	1,202	287	349	13,671	8,446	9,386	1,687	84	14,609
1866	13,577	1,070	561	407	15,615	13,966	1,395	274	84	15,719	1,896	9,042	812	5	11 756
1867							Details not available								
1868	12,397	252	367	169	13,185	13,404	538	179	40	14,161	1,869	6,461	2,942	7	10,779
1869	10,929	401	473	128	11,031	14,101	679	70	18	14,868	1,816	7,140	2,740	..	11,196
1870	12,754	194	567	229	13,744	16,498	1,070	180	53	17,751	1,863	7,739	2,534	14	11,641
1871	11,961	349	329	317	12,956	17,474	1,021	168	8	18,611	1,179	8,052	2,464	..	11,695
1872	10,635	205	234	..	11,074	18,557	833	133	88	19,561	1,840	8,072	2,436	..	12,348
1873	9,986	245	211	37	10,479	21,225	975	529	6	22,735	1,593	7,532	3,658	..	12,783
1874	10,501	103	171	37	10,812	22,037	1,556	580	26	24,199	1,218	7,723	2,444	12	11,397
1875	7,407	204	96	30	7,737	22,345	1,791	638	62	24,836	1,280	6,932	2,470	17	10,699
1876	7,865	181	89	2	8,137	22,489	822	372	1	23,684	1,477	7,360	3,047	..	11,884
1877	6,839	211	138	88	7,276	22,699	899	607	75	24,280	1,517	7,178	4,024	15	14,784
1878	7,820	268	261	416	8,657	20,862	1,367	1,107	1,950	24,286	1,375	8,291	4,930	139	14,735
1879	9,326	522	459	863	11,170	22,590	1,956	1,661	1,145	27,352	1,365	8,930	5,677	150	17,102
1880	5,755	63	367	622	6,807	20,770	1,397	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1881	4,739	244	303	340	5,626	23,758	1,893	2,494	370	28,515	1,442	6,961	5,415	133	13,951
1882	3,581	162	227	131	4,101	22,011	1,455	1,768	597	25,931	1,500	7,786	5,030	314	14,630
1883	3,289	168	225	42	3,724	24,187	1,566	1,694	650	28,097	1,297	6,749	4,919	544	13,509
1884	3,006	114	180	8	3,308	25,128	1,340	1,034	29	27,531	1,388	6,887	3,353	91	11,719
1885	2,343	123	155	1	2,622	23,096	943	1,258	11	25,308	1,383	5,616	4,242	33	11,274
1886	2,737	127	130	65	3,059	21,854	998	1,628	113	24,593	2,125	2,424	3,421	259	13,229
1887	2,354	109	166	15	2,644	19,293	284	119	26	19,701	4,837	3,042	4,735	285	17,049
1888	1,681	147	158	..	1,986	17,068	387	130	6	17,591	3,932	2,238	5,053	48	18,271
1889	1,599	152	171	4	1,906	14,989	447	107	10	15,553	3,045	7,919	5,522	59	16,545
1890	1,658	174	191	1	2,024	15,505	446	129	..	16,080	3,200	8,522	5,682	16	17,420
1891	1,711	147	208	18	2,084	15,576	442	129	19	16,167	3,332	7,806	5,319	35	17,688
1892	1,749	144	172	20	2,085	15,432	422	91	73	16,018	3,514	6,425	5,815	149	15,903
1893	1,769	171	166	10	2,116	15,209	486	56	9	15,760	4,392	7,010	4,710	17	16,120
1894	1,663	128	149	5	1,945	16,096	474	10	..	16,580	5,215	7,178	3,802	3	16,198
1895	1,464	117	142	12	1,735	14,633	394	16	3	15,046	5,071	5,494	3,511	9	14,025
1896	1,206	145	183	9	1,543	13,263	434	..	7	13,704	4,368	6,484	8,581	20	14,398
1897	930	667	310	12	1,919	7,148	366	6	1	7,521	7,857	7,077	3,993	17	18,944
1898	1,035	791	429	13	2,268	6,975	362	20	..	7,357	7,166	6,134	4,845	20	18,165
1899	3,219	499	360	26	4,014	10,344	304	43	1	10,702	9,517	6,797	5,088	17	21,419
1900	1,142	200	307	1	1,650	9,390	333	85	1	9,809	7,498	5,544	4,560	..	17,602
1901	933	104	361	..	1,398	8,775	382	123	..	9,280	7,300	6,126	4,671	..	18,097
1902	543	129	400	4	1,076	6,693	558	147	7	7,405	6,244	7,508	5,098	177	19,027
1903	362	110	394	3	869	8,658	686	98	..	9,442	7,326	6,864	5,689	128	22,102
1904	259	84	313	..	656	8,987	698	60	..	9,745	7,714	7,229	5,018	55	20,016
1905	188	126	376	..	690	6,152	1,000	17	..	7,169	5,783	7,808	5,244	17	18,852
1906	229	198	557	..	984	5,874	1,261	16	..	7,151	4,447	8,981	5,670	13	19,111
1907	110	95	323	2	530	8,956	1,106	7	..	9,169	4,936	8,606	5,413	6	18,961
1908	100	94	210	..	404	6,610	572	1	..	7,183	4,478	7,326	4,519	8	16,331
1909	227	157	579	..	963	5,638	427	..	..	6,065	4,259	7,745	4,921	..	16,935
1910	54	42	103	..	199	4,666	326	..	..	4,992	2,893	6,210	3,965	..	13,068
1911	51	6	146	..	203	3,443	335	13	..	3,791	3,583	3,964	3,790	12	11,349

	SOUTHERN COAST PORTS—(c)					GRAND TOTAL				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1864	4,024	7,062	8,944	452	18,482	29,998	16,412	5,063	610	52,083
1865	4,155	6,243	7,281	510	18,189	27,488	17,823	9,601	1,221	56,133
1866	5,904	7,584	7,525	337	21,350	35,343	19,041	9,172	853	64,439
1867			Details not available			34,906	14,809	11,488	645	60,948
1868	4,064	5,064	5,691	971	15,790	31,284	12,315	9,179	1,187	53,915
1869	4,010	5,467	5,400	1,571	16,448	29,456	13,687	8,683	1,717	53,543
1870	3,716	5,430	5,521	1,232	15,899	34,331	14,424	8,742	1,538	59,035
1871	5,782	5,863	6,165	1,019	17,829	36,396	15,285	8,666	1,344	61,991
1872	7,216	6,396	4,061	990	18,663	38,248	15,506	6,864	1,028	61,646
1873	8,430	6,205	4,944	674	20,253	41,234	14,957	9,342	717	66,250
1874	8,111	7,673	4,551	725	21,060	41,867	17,055	7,746	800	67,468
1875	9,660	7,546	4,768	1,212	23,186	40,692	16,473	7,922	1,321	66,456
1876	10,877	7,326	4,851	1,283	24,337	42,708	15,689	8,359	1,286	68,042
1877	9,908	6,880	5,863	2,111	24,762	40,963	15,168	10,632	2,289	69,052
1878	6,583	8,431	5,957	2,743	23,714	36,640	18,355	12,155	4,342	71,492
1879	6,228	9,198	6,569	3,308	27,303	39,509	21,586	16,866	5,466	82,927
1880	5,759	9,391	9,344	3,365	27,859	33,558	17,222	17,480	5,028	73,288
1881	4,052	7,196	9,423	5,242	25,913	33,991	16,294	17,635	6,085	74,005
1882	4,192	5,047	7,852	5,155	22,246	31,284	14,450	14,877	6,297	66,908
1883	5,859	4,713	7,429	4,796	22,838	34,632	13,196	14,308	6,032	68,168
1884	6,719	7,074	8,208	4,260	26,261	36,241	15,415	12,775	4,365	68,849
1885	6,660	6,847	8,154	4,394	26,055	33,482	13,529	13,809	4,439	65,259
1886	8,408	6,374	7,330	4,808	26,920	35,124	14,923	12,509	5,245	67,801
1887	8,849	11,803	9,214	4,567	34,433	34,813	20,018	14,233	4,813	73,877
1888	10,446	19,042	10,885	4,392	44,764	33,127	28,814	16,226	4,460	82,627
1889	8,769	16,176	12,018	5,085	42,048	28,402	24,674	17,818	5,152	76,046
1890	8,535	10,293	11,252	4,982	41,002	28,898	25,435	17,384	4,999	76,616
1891	8,730	14,882	12,064	5,849	41,515	29,348	23,284	18,901	5,921	77,454
1892	8,087	11,886	9,274	5,545	36,792	28,782	18,877	15,852	7,781	70,793
1893	7,325	12,627	7,189	6,975	34,116	28,694	26,295	12,121	7,011	68,121
1894	6,715	11,988	5,248	4,459	28,410	29,689	19,768	9,209	4,467	63,133
1895	5,552	8,657	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,315
1896	4,262	9,683	2,800	2,599	19,344	23,032	16,746	6,564	2,635	48,984
1897	2,712	10,531	3,865	2,826	20,934	19,647	18,641	8,174	2,856	49,318
1898	2,758	11,225	5,159	1,818	21,960	18,934	18,512	10,453	1,851	49,750
1899	5,359	11,226	5,502	938	23,025	28,439	18,736	11,903	982	59,160
1900	4,918	9,787	3,022	489	20,216	22,948	15,864	9,974	491	49,277
1901	4,798	10,846	4,629	436	20,703	21,800	17,458	9,784	436	49,478
1902	4,278	12,083	4,803	2,078	23,242	17,758	20,278	10,448	2,266	50,750
1903	5,183	12,452	4,589	3,788	26,012	21,629	22,112	10,770	3,914	58,425
1904	5,196	11,936	4,221	3,938	25,333	22,098	19,947	9,812	3,093	54,750
1905	3,911	13,967	5,657	1,674	25,209	16,034	22,901	11,294	1,691	51,929
1906	3,824	15,033	7,252	759	26,848	14,374	25,473	13,475	772	54,094
1907	4,291	14,337	5,825	1,479	25,932	17,393	24,144	11,568	1,487	54,592
1908	4,503	12,911	6,085	1,286	24,785	15,691	20,603	10,815	1,294	48,403
1909	4,036	13,751	6,025	1,130	24,942	14,160	22,080	11,525	1,130	48,895
1910	3,044	9,273	4,245	620	17,182	10,657	15,851	8,313	620	35,441
1911	2,262	5,532	3,393	1,224	12,411	9,339	9,837	7,342	1,236	27,754

NOTE—(1). All opium imported into China reaches it through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast, above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium.

(2) The figures under the head "Sorts" denote Persian and Turkish opium, chiefly Persian, and boiled opium.

(a) Includes figures for Ningpo (a Central Port) up to 1896.

(b) Shows figures for the port of Shanghai only up to 1896.

(c) Includes figures for Wenchow and Hangchow (Central Port) up to 1896.

No. 14

IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA from 1897 to 1911

Treaty Ports	Estimated population (a)	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911
Newchwang	61,000	28	92	986	119	10	18	15	6	25	99	9	2	17	..	..
Tientsin	800,000	928	912	1,344	451	448	446	308	247	225	272	150	153	152	43	..
Chefoo	54,000	319	497	1,415	934	918	611	546	403	440	603	360	232	757	135	197
Soochow	500,000	644	767	286	116	20	1	..	..	..	..	..	..	..	..	..
Haochow	(b)	..	..	3	..	1	..	..	..	..	10	11	17	37	23	6
TOTAL NORTHERN PORTS	1,415,000	1,919	2,268	4,014	1,650	1,398	1,076	869	656	690	984	530	404	963	199	203
Changsha	250,000	..	..	..	..	..	..	..	110	240	247	276	139	196	154	98
Chungking	598,000	..	..	..	..	..	..	..	..	..	1	1	..	..	5	..
Hukiang	36,000	2,434	2,238	2,582	2,223	2,117	1,785	2,240	2,418	1,715	1,459	1,874	1,494	1,438	1,216	1,491
Kinkiang	184,000	2,960	2,953	4,340	3,960	3,857	2,997	3,508	3,462	2,351	2,498	3,302	2,894	2,609	2,039	903
Ichow	20,000	..	..	..	97	149	236	196	78	..	..	2	..	..	4	..
Shasi	90,000	..	..	..	..	..	24	65	67	58	55	78	43	30	17	14
Hankow	826,000	519	465	412	329	276	195	207	253	263	306	238	196	135	86	56
Wuhu	122,000	1,558	1,701	3,192	2,453	1,980	1,325	2,255	2,360	1,626	1,633	2,428	2,042	1,657	1,451	1,228
Ichang	45,000	..	..	..	..	..	..	..	..	1	2	..	..	..	..	1
Nanking	267,000	..	..	176	747	901	843	971	997	915	950	970	375	..	20	..
TOTAL YANGTZE PORTS	2,438,000	7,521	7,857	10,702	9,809	9,280	7,405	9,442	9,745	7,169	7,151	9,169	7,183	6,065	4,992	3,791
Shanghai	651,000	14,071	13,478	15,923	13,172	13,858	14,949	17,493	15,203	14,811	15,936	15,722	13,727	14,873	12,108	10,908
Ningpo	350,000	3,787	3,567	3,380	2,559	2 57	2,025	2,207	2,209	1,814	1,419	1,458	1,323	936	505	412
Wenchow	100,000	108	128	159	74	30	183	175	117	128	153	108	82	82	91	28
Hangchow	350,000	978	992	1,957	1,797	1,852	1,870	2,227	2,487	2,099	1,603	1,673	1,199	1,034	364	1
TOTAL CENTRAL PORTS	1,451,000	18,944	18,165	21,419	17,602	18,097	19,027	22,102	20,016	18,852	19,111	18,961	16,331	16,925	13,068	11,349
Foochow	624,000	3,571	3,563	3,844	2,920	2,702	3,417	4,419	3,851	3,301	3,362	3,194	2,869	2,558	1,799	1,449
Amoy	114,000	4,306	3,790	2,985	2,458	2,556	3,485	3,919	3,422	3,299	3,645	3,870	3,257	3,807	3,376	2,830
Swatow	66,000	4,228	5,851	5,599	5,247	4,838	4,921	5,892	4,865	4,129	4,381	4,304	4,233	4,287	2,656	1,941
Canton	900,000	5,558	5,879	6,911	6,915	8,014	8,499	9,462	9,453	10,209	11,145	10,404	10,059	7,559	5,065	3,908
Kowloon	(b)	471	386	515	458	686	908	727	629	917	1,017	1,040	953	765	496	204
Kiungchow	43,000	545	640	790	532	382	422	189	450	1,075	1,033	1,133	846	882	115	28
Lappa	(b)	2,121	2,529	2,239	1,592	1,410	1,406	1,089	1,276	1,783	1,650	1,406	1,282	1,019	1,526	818
Pakhoi	20,000	134	122	141	94	113	132	123	133	176	193	269	279	255	122	77
Samshui	6,000	..	..	1	..	2	52	192	245	298	379	289	383	2,519	912	492
Wuchow	59,000	..	..	..	..	..	..	..	9	22	33	23	29	48	173	93
Kongmoon	62,000	..	..	..	..	..	..	..	..	..	..	..	295	1,243	942	570
Nanning	37,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
TOTAL OF SOUTHERN COAST PORTS	1,931,000	20,934	21,960	23,025	20,216	20,763	23,242	26,012	24,333	25,209	26,848	25,932	24,485	24,942	17,182	12,411
GRAND TOTAL	(c) 7,235,000	49,318	49,750	59,160	49,277	49,478	50,750	58,425	54,750	51,920	54,094	54,592	48,403	895	35,441	27,754

(a) Compiled from the China Imperial Maritime Customs Returns of Trade and Trade Reports for the year 1911 (page 44)
(b) No information
(c) The total population is estimated at 7,576,200 or 341,200 more, namely, 161,000 at Antung, 13,000 at Lungchow, 10,000 at Tengyueh, 15,000 at Szemao, 11,000 at Mengtsz, 8,000 at Santuao, 5,000 at Caimangtao, 3,000 at Taitungchow, and 24,000 at Tsingtau, 35,000 at Harbin and 46,200 in other ports

No. 15

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1897 to 1911

PORTS AND DESCRIPTIONS	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911
NORTHERN PORTS—															
Newchwang—															
Malwa	11	72	946	135	4	..	1	..	8	29	2	..	10	..	..
Patna	17	20	37	14	12	18	14	1	16	63	7	2	7	..	..
Benares	..	..	1	..	..	..	..	5	1	7	..	..	..	..	..
Sorts	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..
Tientsin—															
Malwa	810	777	1,196	386	390	349	226	174	127	153	77	88	98	19	..
Patna	106	122	124	64	52	97	79	73	97	114	71	70	59	24	..
Benares	..	..	..	..	1	..	..	..	1	5	..	..	..	..	..
Sorts	12	13	24	1	..	..	3	..	..	..	2	..	..	..	..
Chefoo—															
Malwa	104	185	1,075	621	538	194	135	85	53	46	31	17	120	30	51
Patna	17	26	23	18	20	13	17	10	13	12	6	5	66	..	1
Benares	198	286	317	295	360	400	394	308	374	545	323	210	571	103	145
Sorts	..	..	..	..	..	4	..	..	..	..	..	..	..	..	..
Soochow—															
Malwa	5	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	527	623	224	104	20	1	..	..	..	..	..	..	..	..	..
Benares	112	143	42	12	..	..	..	..	..	..	..	..	..	..	..
Kiaochow—															
Malwa	..	..	2	..	1	..	..	..	..	1	..	..	6	6	..
Patna	..	..	1	..	..	..	..	..	..	9	17	17	25	18	5
Benares	..	..	..	..	..	..	..	..	..	..	..	..	6	..	1
YANGTZE PORTS—															
Changsha—															
Malwa	..	..	..	..	..	..	..	8	5	2	1	..	2	5	6
Patna	..	..	..	..	..	..	..	97	230	234	270	138	194	149	92
Benares	..	..	..	..	..	..	..	5	5	11	5	1	..	..	..
Chungking—															
Patna	..	..	..	..	..	..	..	..	..	1	1	..	..	5	..
Kiukiang—															
Malwa	2,464	2,216	2,566	2,215	2,106	1,732	2,211	2,395	1,686	1,435	1,837	1,470	1,362	1,157	1,281
Patna	19	22	16	8	11	47	29	23	29	24	37	24	76	59	192
Benares	1	..	..	..	..	..	..	..	..	..	..	..	..	..	13
Sorts	..	..	1	..	..	6	..	..	..	..	..	..	..	..	..
Chinkiang—															
Malwa	2,900	3,882	4,276	3,925	3,823	2,962	3,471	3,431	2,313	2,452	3,264	2,858	2,591	2,015	897
Patna	56	52	44	34	34	34	37	31	37	46	38	41	18	24	6
Benares	4	19	20	1	..	..	..	..	1	..	..	..	..	..	..
Sorts	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..
Yochow—															
Malwa	..	..	..	14	14	26	24	7	..	..	2	..	..	..	..
Patna	..	..	..	81	123	209	172	71	..	..	..	..	..	4	..
Benares	..	..	..	2	7	1	..	..	..	..	..	..	..	..	..
Shasi—															
Malwa	..	..	..	..	..	10	31	26	21	17	27	11	5	2	6
Patna	..	..	..	..	..	14	34	41	37	38	51	32	22	10	8
Hankow—															
Malwa	233	180	173	165	143	104	113	133	113	88	85	57	24	30	28
Patna	284	284	225	155	127	89	94	120	149	213	151	129	169	56	30
Benares	1	1	14	8	1	2	..	..	1	5	2	..	..	..	..
Sorts	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..
Wuhu—															
Malwa	1,551	1,697	3,188	2,352	1,978	1,329	2,254	2,360	1,625	1,621	2,412	2,025	1,619	1,445	1,226
Patna	7	4	4	1	2	2	1	..	1	12	16	16	8	6	2
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nanking—															
Malwa	..	..	142	619	706	536	554	627	389	259	430	183	..	7	..
Patna	..	..	15	54	80	163	319	315	516	691	540	192	..	13	..
Benares	..	..	19	74	115	144	98	55	10	..	..	..	..	..	..
Ichang—															
Malwa	..	..	..	..	..	..	..	..	1	2	..	..	..	..	1
Patna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
CENTRAL PORTS—															
Ningpo—															
Malwa	3,659	3,381	3,228	2,445	2,244	1,882	2,107	2,165	1,727	1,850	1,385	1,274	889	449	393
Patna	128	142	95	91	89	85	35	20	41	47	66	44	47	56	19
Benares	..	41	56	23	24	22	35	24	46	22	7	5	..	..	..
Sorts	..	3	1	..	..	36	30	..	..	..	..	..	..	..	..
Shanghai—															
Malwa	3,272	2,844	4,367	3,296	3,232	2,513	3,122	3,117	2,059	1,624	2,017	2,080	2,306	2,085	3,188
Patna	6,799	5,832	6,512	5,346	5,981	7,253	8,639	7,069	7,606	8,741	8,401	7,177	7,598	6,058	3,918
Benares	3,983	4,785	5,028	4,536	4,645	5,076	5,654	4,969	5,129	5,558	5,293	4,462	4,879	3,965	3,790
Sorts	17	17	16	..	..	107	78	48	17	13	6	8	..	..	12

No. 15—*continued*

DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, in each year from 1897 to 1911—continued

PORTS AND DESCRIPTIONS	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911
CENTRAL PORTS—*contd.*															
Hangchow—															
Malwa	926	940	1,914	1,760	1,822	1,827	2,185	2,431	1,996	1,478	1,584	1,124	974	359	..
Patna	42	34	42	36	28	30	30	26	42	41	31	23	18	5	1
Benares	10	18	1	1	2	..	..	28	61	89	108	52	42	..	..
Sorts	..	..	..	..	..	13	12	7	..	..	..	..	..	..	..
Wenchow—															
Malwa	..	1	8	3	2	22	12	1	1	..	..	..	..	..	2
Patna	108	126	148	71	28	140	160	114	119	152	108	82	82	91	26
Benares	..	1	3	..	..	..	..	2	8	1	..	..	..	..	..
Sorts	..	..	..	..	..	21	3	..	..	..	..	..	..	..	..
SOUTHERN COAST PORTS—															
Foochow—															
Malwa	1,264	1,179	1,624	1,324	1,217	1,067	1,518	1,442	1,031	1,025	1,062	1,085	909	846	509
Patna	1,492	1,367	1,206	850	803	885	858	686	858	1,222	829	559	522	317	112
Benares	203	425	458	358	324	345	421	352	441	617	425	316	272	170	67
Sorts	612	592	556	388	358	1,120	1,622	1,371	921	498	878	909	855	466	769
Amoy—															
Malwa	63	60	81	81	94	73	41	45	45	24	18	24	17	93	112
Patna	39	5	59	12	97	46	90	22	..	..	273	85	241	98	86
Benares	2,223	2,660	2,506	2,279	2,300	2,590	2,338	2,030	2,558	3,425	3,039	2,790	3,285	3,036	2,302
Sorts	1,981	1,065	339	86	65	776	1,150	1,325	696	196	540	858	284	149	380
Swatow—															
Malwa	1,360	1,583	2,389	2,455	2,108	2,016	2,478	2,352	1,672	1,518	1,832	2,093	2,009	1,307	1,127
Patna	2,012	2,399	2,230	1,901	1,875	2,038	2,094	1,571	1,569	1,806	1,630	1,328	1,008	1,010	522
Benares	652	935	948	880	758	712	689	647	855	1,036	829	805	770	336	249
Sorts	204	134	32	11	7	161	631	295	33	21	13	7	..	3	73
Canton—															
Malwa	775	739	926	769	851	739	762	926	755	832	897	816	497	391	26
Patna	4,037	4,157	4,617	4,804	6,056	6,644	7,488	7,325	7,342	8,486	8,123	7,498	5,204	4,175	3,0
Benares	736	989	1,366	1,341	1,102	1,108	1,132	1,157	1,590	1,795	1,336	1,735	1,147	497	
Sorts	10	3	2	1	5	8	30	45	22	32	48	11	11	2	
Kowloon—															
Malwa	249	206	339	289	432	389	383	373	358	423	432	486	445	284	161
Patna	213	171	167	162	244	513	341	254	557	549	536	428	287	179	43
Benares	1	4	9	7	10	2	..	..	1	45	22	39	33	33	..
Sorts	3	5	..	..	..	4	3	2	1	..	..	..	..	..	..
Kiungchow—															
Malwa	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	534	598	688	447	333	401	187	445	953	918	1,053	742	804	115	28
Benares	10	42	102	85	49	21	2	5	122	125	80	104	78	..	..
Lappa—															
Malwa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patna	2,110	2,510	2,219	1,587	1,409	1,397	1,088	1,276	1,782	1,646	1,405	1,246	959	1,453	746
Benares	..	..	11	2	..	..	..	..	..	..	1	35	60	73	72
Sorts	11	19	9	3	1	9	1	..	1	4	..	1	..	..	..
Pakhoi—															
Patna	94	18	39	24	27	115	117	104	111	82	217	140	187	89	38
Benares	40	104	102	70	86	17	6	29	65	103	52	139	68	33	3
Sorts	..	..	..	..	..	..	..	..	..	8	..	..	..	..	..
Samshui—															
Malwa	..	..	..	..	..	..	1	..	..	2	..	..	159	122	91
Patna	..	..	1	..	2	44	189	245	273	300	249	261	2,063	737	345
Benares	..	..	..	..	..	8	1	..	25	77	40	122	297	53	56
Sorts	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..
Wuchow—															
Malwa	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..
Patna	..	..	..	..	..	..	..	8	22	24	22	29	45	169	86
Benares	..	..	..	..	..	..	..	1	..	9	1	..	3	3	7
Kongmoon—															
Patna	..	..	..	..	..	..	..	..	..	..	..	295	1,231	931	557
Benares	..	..	..	..	..	..	..	..	..	..	..	..	12	11	13
Nanning—															
Patna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1

No. 16

IMPORTS of OPIUM (in piculs) into FORMOSA in each year from 1897 to 1911

Description	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911
Patna	..	..	..	..	..	200	200	..	..	..	222	1,004	1,062	802	505
Benares	342	628	10	470	509	600	602	1,240	880	1,700	1,369				
Sorts	2,008	2,340	3,689	3,280	2,226	1,495	690	1,577	1,167	1,596	1,089	1,561	1,580	1,991	828
TOTAL	2,350	2,968	3,699	3,750	2,735	2,295	1,492	2,817	2,047	3,296	2,680	2,565	2,642	2,793	1,333

No. 17

NUMBER of CHESTS of INDIAN OPIUM imported into SIAM from 1897 to 1911

1897	720
1898	1,528
1899	1,304
1900	1,567
1901	1,472
1902	1,781
1903	1,875
1904	2,389
1905	1,506
1906	641
1907	1,385
1908	1,383
1909	1,550
1910	1,243
1911	1,320

NOTE.—There is much smuggling, and a somewhat smaller quantity than is actually imported is entered in this statement. All the opium imported into Siam is believed to be Benares opium, brought chiefly from Singapore

No. 18

IMPORTS of OPIUM into the STRAITS SETTLEMENTS, and EXPORTS therefrom in each year from 1897 to 1911

[*In chests*]

		1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911
	IMPORTS— FROM—															
Patna	Calcutta	645	740	354	750	780	1,002	1,567	207	30	65	255	50	795	564	1,420
	Hongkong	..	1	..	..	160	175	34	..	..	..	..	..	..	1	..
	China	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..
	Saigon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	50
	Haippang	..	..	..	..	..	..	..	..	..	..	..	..	..	..	169
Benares	Calcutta	12,081	12,729	14,140	15,469	14,405	13,714	12,681	12,029	12,656	12,365	13,193	11,409	9,681	9,839	5,705
	Hongkong and China	..	1	..	10	37	49	2	10	22	84	..	10	..	135	11
	Labuan	..	..	..	..	..	..	..	..	..	..	*	*	*	*	*
	Rangoon	..	525	..	..	..	..	..	..	..	..	..	..	..	..	..
	Netherlands India	..	..	..	..	..	..	..	..	..	35	1	4	..	..	..
	Other places	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9
Malwa	Hongkong and China	..	..	..	..	..	..	..	15	..	..	..	..	..	..	..
	Bombay	..	..	..	..	..	..	96	54	..	..	..	60	..	..	..
	Netherlands India	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..
TOTAL INDIAN	....	12,726	13,996	14,494	16,229	15,382	14,940	14,521	12,315	12,708	12,549	13,449	11,533	10,476	10,541	7,364
Persian	....	64	221	541	1,145	1,240	923	2,314	530	248	76	234	51	80	767	1,441
Turkish	....	1	17	25	20	9	25	8	15	9	4	11	7	13	11	14
Chinese	....	28	4	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL IMPORTS	12,819	14,238	15,060	17,394	16,631	15,888	16,843	12,860	12,965	12,629	13,694	11,591	10,569	11,319	8,819
	Total imports of Indian opium from—															
	Calcutta	*12,726*	*13,469*	*14,494*	*16,219*	*15,185*	*14,716*	*14,448*	*12,236*	*12,686*	*12,430*	*13,445*	*11,459*	*10,476*	*10,403*	*7,125*
	Hongkong	..	*2*	..	*37*	*197*	*224*	*36*	*25*	*22*	*84*	..	*10*	..	*1*	*11*
	EXPORTS— TO—															
Patna	Hongkong and China	201	841	360	758	296	536	939	219	30	65	45	..	45	180	415
	Netherlands India	1	36	6	..	11	20	87	..	..	..	..	..	4	..	..
	Philippines	22	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Sarawak	..	..	..	..	12	..	..	..	..	..	..	..	..	..	..
	Siam	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..
	Labuan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Portuguese India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	255
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Federated Malay States	..	..	..	..	..	..	..	..	..	..	..	..	2	5	..
	Other places	..	..	..	..	5	10	37	..	..	..	..	..	32	..	..
Benares	Hongkong and Chinese ports	2,875	3,233	3,350	2,928	3,527	2,764	2,097	1,476	1,831	1,590	750	1,936	2,397	2,520	2,257
	Netherlands India	2,045	1,828	2,105	1,909	1,915	2,020	2,118	2,021	2,203	2,492	2,084	1,440	1,213	1,023	664
	Sumatra	222	258	204	273	587	430	359	55	..	..	..	..	..	..	..
	Siam	1,472	1,851	1,649	2,026	1,707	1,845	1,962	2,141	940	753	1,733	1,616	1,813	1,232	565
	Labuan	26	30	28	36	22	16	30	26	27	65	..	..	..	..	..
	Sarawak	98	103	111	110	137	157	148	160	135	195	170	120	101	191	147
	Philippines	41	29	41	76	96	30	35	28	20	43	11	..	..	..	..
	French Indo-China Colony	..	..	..	..	..	..	..	..	..	..	..	..	150	..	..
	Cochin China	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mauritius	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..
	Portuguese India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	55
	Federated Malay States	..	..	..	..	..	..	..	..	1,102	1,406	1,300	1,180	1,224	267	..
	Selangore	261	423	442	212	173	151	175	77	..	..	..	..	..	..	..
	Natunas Islands and other places	222	113	137	134	362	85	78	67	67	69	99	98	65	113	83
Malwa	Hongkong and China	..	..	..	..	..	..	36	..	..	..	..	5	..	..	..
	Netherlands India	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..
TOTAL INDIAN	....	7,486	8,750	8,433	8,462	8,850	8,066	8,104	6,270	6,355	6,678	6,192	6,395	7,064	5,531	4,441
Persian	....	32	78	96	199	304	330	741	296	215	88	145	120	93	220	424
Turkish	....	4	2	14	19	11	11	13	15	9	4	11	7	13	11	13
Chinese	....	32	10	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL EXPORTS	7,554	8,840	8,543	8,680	9,165	8,407	8,858	6,581	6,579	6,770	6,348	6,522	7,170	5,762	4,878
	Total exports of Indian opium to— Hongkong and Chinese ports	*3,076*	*4,074*	*3,710*	*3,686*	*3,823*	*3,300*	*3,036*	*1,695*	*1,861*	*1,655*	*795*	*1,941*	*2,442*	*2,700*	*2,672*

* The Colony of Labuan was incorporated in the Straits Settlements in 1907

SALT

[TABLES 1 TO 21, PAGES 64 TO 81]

Compiled from figures specially supplied by the Governments of Bengal, Bihar and Orissa, Bombay, Madras, Burma, the Chief Commissioner of Assam, the Commissioner of Northern India Salt Revenue, and (for Gwalior) by the Agent to the Governor General in Central India, and published in their respective reports on the administration of the Salt Revenue.

Production

The total quantity of salt produced in India in 1911 was over 33 milions of maunds (1,225,513 tons). This quantity was supplemented by about 16 millions of maunds (584,016 tons) of imported salt, the total quantity produced and imported amounting to 49 millions of maunds (1,809,529 tons). From two-thirds to three-fourths of the quantity annually consumed is generally produced in India. Importation is practically limited to salt landed in Bengal and Burma from England, Germany, other countries in Europe, Aden, Muscat, Jeddah, and some Egyptian ports on the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity (maunds) produced in each of the last three years, are :

	1909	1910	1911
Burma : on the coast from sea-water and in Upper Burma from brine wells	706,171	617,730	714,186
Bengal : educed in the process of refining saltpetre	919	607	771
Northern India :			
Sambhar lake	6,168,734	9,121,190	3,544,411
Punjab mines and Kohat	3,889,003	3,728,496	3,870,688
Rajputana sources other than Sambhar	866,078	974,878	992,411
Mandi, Sultanpur, Gwalior, Kashmir, and the saltpetre refineries	204,416	194,363	205,497
	11,128,231	14,018,927	8,613,097
Sind : Moach (near Karachi), Saran, and Dilyar deposits	471,525	467,282	446,206
Bombay : on the coast and in the Runn of Kutch	11,607,069	12,689,693	12,302,638
Madras : on the east coast	8,427,467	12,647,534	11,284,102
TOTAL	32,341,382	40,441,773	33,360,910

For some years previous to 1901, and again in 1902 and 1904, the quantity of salt manufactured by Government was less than the quantity produced by private manufacturers. In 1901 and 1903 the quantity manufactured by Government exceeded the quantity manufactured privately. In 1905 the quantities were almost equal. In 1906 and 1907 the quantity of private salt exceeded the quantity manufactured by Government by over one million maunds and in 1908 by nearly two million maunds. In 1909 the quantity of Government salt exceeded the quantity of private salt by 846,486 maunds and in 1910 by 3,785,703 maunds. In 1911 the quantity of private salt exceeded the quantity manufactured by Government by 735,878 maunds.

Sea salt on the coast of Burma is produced by artificial heat ; on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana and Central India the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Punjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi. More than half of the whole production is represented by sea salt evaporated on the coasts of Bombay and Madras.

Consumption and Revenue

The figures below indicate the progress in consumption in the last twenty-four years :

	Average annual quantity	Average annual duty
	Maunds	R
1888-89 to 1892-93	33,431,896	8,02,69,784
1893-94 to 1897-98	34,210,675	8,25,80,982
1898-99 to 1902-03	35,678,662	8,67,59,679
1903-04 to 1907-08	39,597,341	6,15,89,957
1908-09	43,017,024	4,32,64,162
1909-10	43,238,237	4,34,85,142
1910-11	40,565,988	4,08,17,010
1911-12	47,852,907	4,81,42,596

Administration

The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration will be found in the 13th issue of the volume of Financial and Commercial Statistics.

Burma

Lower Burma.—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In seven of these a system of direct taxation is in force. In the other three, instead of ascertaining the quantity of salt actually produced, the productive capacity of the vessels employed is estimated, and a charge made on each which is supposed to be about equivalent to the duty on imported salt from time to time. The present rate of import duty is one rupee per maund.

SALT—*continued*

In January 1902 the system of direct taxation on output was introduced into the Hanthawaddy and Bassein Districts, the rate of duty being fixed at eight annas a maund. The system was extended to the Myaungmya District in 1903, to the Mergui and Tavoy Districts in 1904, from the 1st January 1905 to the Amherst District, and from the 1st January 1906 to the Kyaukpyu District. The rate of duty was raised to ten annas a maund from 1st January 1911.

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, *viz.*, R1 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

Bengal

In October 1897 the administration of the Orissa Salt Department was made over from the Commissioner of Salt Revenue, Madras, to the Commissioner of Excise under the Government of Bengal. Advantage was taken of the transfer to create a combined preventive establishment for the whole of Bengal littoral, and the Indian Salt Act, XII of 1882, was extended from the 9th April 1898 to the districts of the 24-Parganas, Midnapur, Khulna, Backerganj, and Chittagong, Bengal Act VII of 1864 also remaining in force in them. In March 1901 the Act was extended to the districts of Howrah and Noakhali. A proposal for the reorganisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February 1905, preventive operations were started in Chittagong in October 1900 and in Noakhali in October 1905 tentatively for three years. They were also inaugurated on an independent footing in Howrah, where they had been carried on tentatively since January 1902, by a small party under the Inspector of the Tamluk (Tamapakia) Circle in the district of Midnapur. There is no preventive establishment for the district of Backerganj. No salt is produced or manufactured in the province, except that educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs which is subject to a duty of R1 a maund since the 20th March 1907. In consequence of the territorial re-distribution on the 1st April 1912, the administration of the Orissa Salt Department was made over to the Commissioner of Excise and Salt under the Government of Bihar and Orissa.

The following are the descriptions of salt now commonly imported :

Manufactured by solar evaporation : from Bombay, Madras, Ceylon, Jeddah, Muscat, Egyptian Red Sea ports, Aden, and Spain ;

Manufactured by boiling : from Liverpool and Hamburg ;

Rock salt ; from Muscat.

The rate of duty per maund on salt in Bengal has decreased from R3-4 in 1877 to R1 in 1907.

Bihar and Orissa

From the creation of salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue, for the most part separate from and independent of the agency controlling the manufacture and sale of salt.

The control of the Salt Department in the saliferous tract of Cuttack, Balasore and Puri in the Orissa Division was previous to the year 1897 under the Government of the Madras Presidency. There were at that time two Government factories for the manufacture of salt in this area, both on the Chilka Lake within the limit of the Puri district. These factories were closed and manufacture of salt discontinued in Orissa with effect from the 1st October 1897 and the control of the Salt Department in Orissa was transferred to the Bengal Government from that date. With the creation of the new Province in 1912 the control of the Salt Department in Orissa has been made over to the Commissioner of Excise and Salt, Bihar and Orissa.

The control of the Salt Department in the Bihar Districts rests with the Commissioner of the Northern India Salt Revenue Department, and figures for Bihar are included under Northern India. Saltpetre is the principal variety of salt manufactured in this part of the country.

No salt is manufactured in, or imported direct from foreign countries into, Chota Nagpur, and no figures for consumption within Chota Nagpur are available.

There is no direct import from foreign countries into Orissa. Salt imported from foreign countries into Calcutta is re-imported into the bonded warehouses at Chandbally, duty on such salt being paid in Calcutta.

Northern India

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the local Governments and Administrations within whose jurisdictions the customs organisation worked, but now immediately under the Government of India.

The salt works at Sultanpur in the Delhi Division are worked under the supervision of the Northern India Salt Revenue Department, which has also the charge of the mines in the Salt Range in the Punjab, and of a force designated the Internal Branch maintained in Oudh, the Province of Agra, the Punjab, Rajputana, and Bihar, for the supervision of the saltpetre trade, the levy of duty on salt educed from saltpetre, and the control of the manufacture of other saline substances, such as sulphate of soda and carbonate of soda.

SALT—*concluded*

The general rates of duty on Rajputana salt have varied between R3 in 1877 and R1 in 1907.

Salt excavated in the Sind Saugor Doab and the Kalabagh mines is subject to a duty of R1 per maund since the 20th March 1907, as also salt from the Kohat mines.

Salt educed in the process of manufacturing saltpetre has always been subject to the ordinary duty.

Sind

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed.

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the districts of Thar and Parkar and Hyderabad.

Bombay

Salt is produced in Bombay for local consumption and for export by land to Central India, Rajputana, the Central Provinces, the United Provinces, and the Nizam's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements exports, both by land and sea, pay full excise duty in Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund only to cover cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Gujarat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Gujarat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and manufacture was concentrated at two places—Kharaghora on the borders of the Runn, and Dharásna on the sea coast of the Surat District. At Kharaghora salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharásna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghora to certain Native States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Bombay Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at 7 annas a maund were established at all important fishing centres along the coast; there were 31 yards in 1911-12.

Madras

There are two systems of salt manufacture in the Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government, and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possessions in India, and in consideration receives payments annually aggregating R4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras indent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being R1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost *plus* cost of transport from the factory) were established at all important fishing centres along the coast; there were 132 such yards in 1911-12.

SALT

No. 1

INDIA.—*QUANTITY and VALUE (excluding duty) of*

PROVINCE	QUANTITY in MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1907	1908	1909	1910	1911	1907	1908
Burma	...	...	...	...	...	895,089	834,108
Bengal (*a*)	..	..	...	...	...	(*b*) 710	(*c*) 1,311
Northern India—							
Punjab Mines	2,758,411	2,552,715	3,456,852	3,263,042	3,391,986	...	...
Kohat ,,	..	...	...	...	..	468,610	436,875
Mandi ,,	..	..	..	...	..	111,133	107,643
Sambhar Source	4,270,980	5,234,333	6,168,734	9,121,190	3,544,411	...	...
Didwana ,,	326,364	296,510	284,773	295,439	428,165	..	...
Pachbadra ,,	647,573	560,257	601,305	679,039	564,246	...	...
Sultanpur Works	...	...	...	...	...	68,942	47,182
Saltpetre Refineries	..	...	..	...	...	67,778	66,067
TOTAL, N. INDIA	8,013,328	8,643,815	10,491,664	13,359,110	7,928,808	716,463	657,767
Gwalior	...	..	..	..	...	5,160	5,036
Kashmir	..	..	...	..	..	..	..
Sind	357,821	444,007	471,525	467,282	446,206	...	...
Bombay	2,590,616	3,002,726	3,009,298	3,376,349	3,345,859	7,901,873	9,383,033
Madras	3,305,862	4,430,288	2,621,447	4,910,997	4,591,643	6,310,863	7,414,558
GRAND TOTAL	14,267,627	16,520,836	16,593,934	22,113,738	16,312,516	15,740,158	18,295,813

	VALUE (in						
Burma	...	...	...	...	...	13,89,754	14,78,065
Bengal	..	..	..	..	..	76	131
Northern India—							
Punjab Mines	1,65,618	1,52,179	2,08,553	2,03,188	2,24,810	...	...
Kohat ,,	...	...	...	...	..	21,966	20,479
Mandi ,,	...	...	...	...	..	72,931	70,641
Sambhar Source	10,67,745	13,08,583	15,42,183	22,80,297	8,86,103	...	...
Didwana ,,	15,298	12,899	13,307	36,979	53,521	...	...
Pachbadra ,,	60,710	52,524	56,372	63,660	52,898	...	...
Sultanpur Works	...	...	...	...	...	17,235	10,812
Saltpetre Refineries	...	...	...	...	...	36,007	16,517
TOTAL, N. INDIA	13,09,371	15,27,185	18,20,415	25,84,124	12,17,332	1,48,139	1,18,449
Gwalior	..	..	..	..	..	5,647	4,512
Kashmir	..	..	..	..	..	..	..
Sind	38,991	48,160	51,078	57,342	55,964	...	...
Bombay	3,59,848	4,16,708	4,62,847	5,23,535	5,17,657	9,48,116	11,42,548
Madras	6,14,812	8,26,845	4,90,370	9,09,713	8,57,347	13,22,193	15,26,740
GRAND TOTAL	23,22,722	28,18,898	28,24,710	40,74,714	26,48,300	38,13,925	42,70,445

(*a*) Educed in the process of refining saltpetre

(*b*) Of the quantity educed in 1907, 135 maunds were excised, 256 maunds destroyed, and 319 maunds were lying in store at the end of the year

(*c*) Of the quantity educed in 1908, 620 maunds were excised, and 691 maunds were lying in store

SALT PRODUCED, in each year from 1907 to 1911

maunds of 82⅔lb)

WISE THAN BY GOVERNMENT			TOTAL					PROVINCE
1909	1910	1911	1907	1908	1909	1910	1911	
706,171	617,730	714,186	805,089	834,108	706,171	617,730	714,186	Burma
(*d*)919	(*e*) 607	(*f*) 771	710	1,311	919	607	771	Bengal (*g*)
								Northern India—
..	..	..	2,768,411	2,552,715	3,456,852	3,263,042	3,391,986	Punjab Mines
432,151	465,454	478,702	468,610	436,875	432,151	465,454	478,702	Kohat ,,
104,984	99,930	108,785	111,133	107,643	104,984	99,930	108,785	Mandi ,,
..	..	..	4,270,989	5,234,333	6,168,734	9,121,190	3,544,411	Sambhar Source
..	..	..	326,364	296,510	264,773	295,839	428,165	Didwana ,,
..	..	..	647,573	560,257	601,305	679,039	564,246	Pachbadra ,,
28,411	25,112	32,521	68,942	47,182	28,411	25,112	32,524	Sultanpur Works
66,046	67,473	62,627	67,778	66,067	66,046	67,473	62,627	Saltpetre Refineries
631,592	657,969	682,635	8,729,791	9,301,582	11,123,256	14,017,079	8,611,443	TOTAL, N. INDIA
4,975	1,413	1,564	5,160	5,036	4,975	1,413	1,564	Gwalior
..	435	(*g*)	..	..	..	435	..	Kashmir
..	..	..	357,821	444,007	471,525	467,282	446,206	Sind
8,597,771	9,313,344	8,956,779	10,492,489	12,385,759	11,607,069	12,689,693	12,302,638	Bombay
5,806,020	7,736,537	6,692,459	9,616,725	11,844,849	8,427,467	12,647,534	11,284,102	Madras
15,747,448	18,328,035	17,048,394	30,007,785	34,816,649	32,341,382	40,441,773	33,360,910	GRAND TOTAL

rupees)

12,35,308	11,14,576	13,53,764	13,89,754	14,78,065	12,35,308	11,14,576	13,53,764	Burma
74	107	135	76	131	74	107	135	Bengal
								Northern India—
..	..	..	1,65,618	1,52,179	2,08,553	2,03,188	2,24,810	Punjab Mines
20,257	21,818	28,709	21,966	20,479	20,257	21,818	28,709	Kohat ,,
68,896	65,579	71,390	72,931	70,641	68,896	65,579	71,390	Mandi ,,
..	..	..	10,67,745	13,08,583	15,42,183	22,80,297	8,86,103	Sambhar Source
..	..	..	15,298	13,899	13,307	36,979	53,521	Didwana ,,
..	..	..	60,716	52,524	56,372	63,669	52,898	Pachbadra ,,
8,582	9,678	11,010	17,235	10,812	8,582	9,678	11,010	Sultanpur Works
22,703	23,897	20,223	36,007	16,517	22,703	23,897	20,223	Saltpetre Refineries
1,20,438	1,20,972	1,31,332	14,57,510	16,45,634	19,40,853	27,05,096	13,48,664	TOTAL, N. INDIA
4,389	707	2,345	5,647	4,512	4,389	707	2,345	Gwalior
..	393	..	..	..	..	393	..	Kashmir
..	..	..	38,691	48,160	51,078	57,342	55,964	Sind
10,20,779	12,16,933	10,96,996	13,07,964	15,59,256	14,83,626	17,40,468	16,44,653	Bombay
11,56,576	15,64,354	12,07,431	19,37,005	23,53,585	16,46,946	24,74,067	20,64,778	Madras
35,37,564	40,18,042	37,92,903	61,36,647	70,89,343	63,62,274	80,92,756	64,40,303	GRAND TOTAL

(*d*) Of the quantity educed in 1909, 668 maunds were excised, and 251 maunds were lying in store
(*e*) Of the quantity educed in 1910, 313 maunds were excised, 284 maunds destroyed, and 10 maunds were lying in store
(*f*) Of the quantity educed in 1911, 509 maunds were excised, and 262 maunds were lying in store
(*g*) No information

SALT

No. 2

INDIA.—*QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND in each year from 1907-08 to 1911-12*

PROVINCE	QUANTITY (in maunds of 82⅔lb)					VALUE (in rupees)				
	1907-08	1908-09	1909-10	1910-11	1911-12	1907-08	1908-09	1909-10	1910-11	1911-12
Burma	1,701,105	1,642,809	1,740,569	1,457,328	1,977,517	10,93,206	11,55,543	9,83,298	10,83,043	15,01,346
Assam	254	63	10	12	4	1,274	269	26	45	5
Bengal	13,612,398	4,592,761	11,590,975	11,290,190	13,521,965	68,90,293	72,20,353	56,44,051	55,66,687	70,10,069
Northern India	32,108	24,703	26,707	28,324	31,459	1,26,508	97,280	1,03,962	1,09,849	1,22,444
Sind	2,363	2,464	2,232	2,340	1,953	8,700	9,530	2,232	2,340	1,953
Bombay	337,811	375,873	418,027	377,433	362,044	6,44,158	6,29,765	6,95,881	6,33,300	5,88,223
Madras	2,261	3,308	3,306	3,743	3,151	9,367	14,092	12,133	14,139	11,795
TOTAL	15,738,240	16,641,981	13,781,826	13,159,280	15,898,093	87,73,506	91,26,832	74,41,583	74,09,403	92,35,835

No. 2—A

INDIA.—*TOTAL QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED and PRODUCED, in each year from 1892-93 to 1911-12*

IMPORTS		PRODUCTION		TOTAL IMPORTED AND PRODUCED
1892-93	10,070,191	1892	23,261,484	33,331,675
1893-94	11,531,129	1893	21,598,078	33,129,207
1894-95	14,169,173	1894	33,798,510	47,967,683
1895-96	11,443,572	1895	30,865,566	42,309,138
1896-97	9,249,144	1896	26,690,014	35,939,158
1897-98	13,583,620	1897	23,871,959	37,455,579
1898-99	11,513,735	1898	26,845,589	38,359,324
1899-1900	11,600,518	1899	25,062,459	36,662,977
1900-01	9,810,587	1900	27,363,449	37,174,036
1901-02	14,346,947	1901	30,006,077	44,347,024
1902-03	11,835,449	1902	28,316,479	40,151,928
1903-04	12,415,579	1903	22,400,971	34,816,550
1904-05	13,589,024	1904	30,081,954	43,670,978
1905-06	12,983,440	1905	32,487,007	45,470,447
1906-07	13,095,682	1906	31,516,161	44,611,843
1907-08	15,738,240	1907	30,007,785	45,746,025
1908-09	16,641,981	1908	34,816,649	51,458,630
1909-10	13,781,826	1909	2,341,382	46,123,208
1910-11	13,159,280	1910	40,441,773	53,601,053
1911-12	15,898,093	1911	33,360,910	49,259,003

No. 3

India.—Abstract Statement of Salt Consumption and Revenue

No. 3

INDIA.—*ABSTRACT STATEMENT of SALT CONSUMPTION and REVENUE*

	Burma		Bengal‡		Orissa‡		Northern India		Sind
	Quantity (a)	Duty(a)	Quantity	Duty	Quantity	Duty	Quantity	Duty	Quantity
	Maunds	₹	Maunds	₹	Maunds	₹	Maunds	₹	Maunds
1892-93	1,422,211	16,21,950	10,170,992	2,54,27,560	..	..	8,667,790	2,00,81,890	250,291
1893-94	1,477,212	16,75,900	10,027,648	2,50,69,200	..	..	7,226,276	1,65,28,280	251,864
1894-95	914,098	11,07,580	10,338,235	2,58,45,640	..	..	7,778,090	1,79,16,720	252,501
1895-96	1,244,097	14,64,710	10,414,916	2,60,37,350	..	..	7,716,453	1,73,35,080	262,674
1896-97	1,089,329	13,03,990	10,512,021	2,62,80,100	..	..	7,507,952	1,74,50,670	270,836
1897-98	1,196,940	14,39,280	10,334,403	2,58,36,060	..	..	7,518,256	1,82,22,730	268,093
1898-99	1,256,757	14,69,988	10,308,621	2,57,71,560	..	..	7,916,980	1,90,84,620	270,323
1899-1900	1,224,205	14,49,522	10,698,617	2,67,46,550	..	..	7,486,519	1,81,04,132	275,311
1900-01	1,036,663	12,46,279	10,630,047	2,65,75,119	..	..	8,029,580	1,94,40,326	275,390
1901-02	1,186,084	14,07,629	11,035,689	2,75,89,252	..	..	7,481,964	1,80,18,584	279,483
1902-03	1,462,221	17,03,855	11,423,130	1,52,07,456	..	..	7,552,460	1,81,38,559	289,192
1903-04	1,208,639	14,06,416	11,832,732	2,26,65,520	..	..	8,195,480	1,59,70,363	288,536
1904-05	1,397,926	16,38,091	11,852,724	2,23,51,727	..	..	8,178,463	1,55,68,743	323,029
1905-06	1,417,041	17,47,820	10,138,277	1,52,07,456	..	..	9,014,986	1,33,99,248	347,432
1906-07	1,347,367	17,30,510	11,090,299	1,61,46,189	..	..	9,259,174	1,28,91,019	358,136
1907-08	1,515,199	18,69,529	10,925,322	1,09,25,350	..	..	9,665,146	95,68,643	401,283
1908-09	1,543,779	18,90,109	11,447,895	1,14,47,907	..	..	9,768,311	96,69,107	393,887
1909-10	1,765,649	21,01,194	(b)11,776,305	1,17,76,325	..	..	9,473,530	93,84,870	403,611
1910-11	1,753,918	20,89,510	(c)9,177,843	(d)91,77,866	..	..	9,062,648	89,78,055	418,945
1911-12	1,821,872	22,07,836	14,024,485	(e)1,40,24,617	369,372	8,69,973	9,787,224	96,90,917	465,328

NOTE.—This table states the quantity of salt actually consumed in each province, and the duty thereon calculated at the rate in operation in each province, except that the figures under Bombay include salt exported to the United Provinces of Agra and Oudh, Central India, the Central Provinces, Mysore, and the Nizam's Territories. From the 18th March 1903 the general rate of duty was reduced from R2½ to R2 per maund, and in the case of salt manufactured in certain Kohat mines the duty was altered from ₹2 per Lahori maund to R1½ per Indian maund. A further reduction in the general rate from R2 to R1½ per maund took effect from the 22nd March 1905. The general duty was again reduced from R1½ to R1 per maund with effect from the 20th March 1907. In Burma the rate remains unaltered, namely, R1 per maund

† Includes Orissa up to 1910-11, and excludes Eastern Bengal from 1st October 1905 to 31st March 1911 figures for that tract for that period not being available

‡ Figures up to 1910-11 included under Bengal

(a) The sums entered under Duty include duty on excised as well as on imported salt. The quantity of the former is not entered in the figure under Quantity, only rough estimates being available

(b) Exclusive of 46,706 maunds of salt issued under the credit system

(c) Exclusive of 2,929,191 maunds of salt issued under the credit system

(d) Exclusive of R13,47,626 adjusted under the credit system

(e) Exclusive of R41,06,716 adjusted under the credit system

(*MISCELLANEOUS RECEIPTS excluded*), *in each official year from 1892-93 to 1911-12*

	Bombay		Madras		Total		
Duty	Quantity	Duty	Quantity	Duty	Quantity	Duty	
₹	Maunds	₹	Maunds	₹	Maunds	₹	
6,24,790	6,382,552	1,59,56,380	8,157,454	2,03,93,640	35,051,290	8,41,06,210	1892-93
6,27,700	6,629,367	1,65,73,420	8,015,789	2,00,39,470	33,628,156	8,05,13,970	1893-94
6,29,250	6,646,303	1,66,15,760	8,221,645	2,05,54,110	34,150,872	8,26,69,060	1894-95
6,55,120	6,777,445	1,69,43,610	8,271,396	2,06,78,500	34,686,981	8,31,14,370	1895-96
6,75,730	6,659,696	1,66,47,740	8,023,263	2,00,58,160	34,062,491	8,24,21,390	1896-97
6,70,100	6,827,870	1,70,69,670	8,379,313	2,09,48,280	34,524,875	8,41,86,120	1897-98
6,74,840	7,137,717	1,78,44,290	8,378,535	2,09,46,340	35,268,933	8,57,91,638	1898-99
6,87,110	6,767,343	1,69,18,360	8,605,509	2,15,13,770	35,057,504	8,54,19,444	1899-1900
6,87,057	6,783,150	1,69,57,875	9,060,452	2,26,51,129	35,815,282	8,75,57,785	1900-01
6,97,628	6,611,840	1,65,29,600	8,984,823	2,24,62,057	35,579,883	8,67,04,750	1901-02
7,13,829	6,814,187	1,69,24,716	9,122,219	2,26,07,952	36,663,409	8,83,24,779	1902-03
5,76,092	6,647,425	1,32,94,850	9,930,133	1,98,60,266	37,602,945	7,38,27,507	1903-04
6,37,930	7,242,177	1,43,45,824	10,137,288	2,01,35,797	39,131,607	7,56,78,112	1904-05
5,19,888	7,776,728	1,16,56,092	9,911,281	1,48,66,921	38,599,745	5,73,97,425	1905-06
5,30,810	8,043,114	1,19,37,697	10,425,527	1,54,23,270	40,523,617	5,86,60,995	1906-07
4,01,283	8,727,938	87,27,938	10,893,905	1,08,93,905	42,128,793	4,23,86,648	1907-08
3,93,887	8,814,930	88,14,930	11,048,222	1,10,48,222	43,017,024	4,32,64,162	1908-09
4,03,611	8,827,334	88,27,334	10,991,808	1,09,91,808	43,238,237	4,34,85,142	1909-10
4,18,945	8,853,090	88,53,090	11,299,544	1,12,99,544	40,565,988	4,08,17,010	1910-11
4,65,328	9,475,722	94,75,722	11,408,303	1,14,08,303	47,852,907	4,81,42,596	1911-12

No. 4

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1907-08 to 1911-12*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔ lb)					DUTY (in rupees)				
		1907-08	1908-09	1909-10	1910-11	1911-12	1907-08	1908-09	1909-10	1910-11	1911-12
BURMA—											
Salt imported by sea	R a. p. R a. p. 1 — —	1,515,199	1,543,779	1,765,649	1,753,918	1,821,872	15,15,199	15,43,779	17,65,649	17,53,918	18,21,872
Excised salt	1 — — , — — 8 and — — 10	(a)	(a)	(a)	(a)	(a)	3,54,330	3,46,330	3,35,545	3,35,592	3,85,964
TOTAL QUANTITY AND DUTY	—	1,515,199	1,543,779	1,765,649	1,753,918	1,821,872	18,69,529	18,90,109	21,01,194	20,89,510	22,07,836
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	..
TOTAL GROSS REVENUE	—	—	—	—	—	—	18,69,529	18,90,109	21,01,194	20,89,510	22,07,836
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	46,442	46,069	36,859	34,068	38,238
TOTAL NET REVENUE	—	—	—	—	—	—	18,23,087	18,44,040	20,64,335	20,55,442	21,69,598
BENGAL—											
Salt imported (except from Bombay and Madras)	1 8 — & 1 — —	10,614,378	10,522,672	10,374,980	8,268,077	13,108,241	1,00,14,404	1,05,21,684	1,06,75,000	82,68,100	1,31,08,273
Salt imported from Bombay	1 8 — & 1 — } paid in Bombay	907,756	926,223	897,325	907,766	916,244	9,07,756	9,26,223	8,97,325	9,07,766	9,16,244
Salt imported from Madras	1 8 — & 1 — } paid in Madras	3,190	..	4,000	2,000	..	3,190	..	4,000	2,000	..
Excised salt	..	..	..	..	..	..	..	..	..	..	..
TOTAL QUANTITY AND DUTY	—	10,925,322	11,447,895	11,776,305	9,177,843	(b) 14,024,485	1,09,25,350	1,14,47,907	1,17,76,325	91,77,866	1,40,24,517
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,21,645	1,37,220	1,72,358	1,94,016	1,64,930
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,10,46,995	1,15,85,127	1,19,48,683	93,71,882	1,41,89,447
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	4,68,143	5,02,131	4,52,858	3,33,840	3,27,546
TOTAL NET REVENUE	—	—	—	—	—	—	1,05,78,852	1,10,82,996	1,14,95,825	90,38,042	1,38,61,901
ORISSA—											
Salt imported (except from Madras)	1—paid in Calcutta	—	—	—	—	122,050	—	—	—	—	1,22,050
Salt imported from Madras	1—paid in Madras	—	—	—	—	747,923	—	—	—	—	7,47,923
TOTAL QUANTITY AND DUTY	—	—	—	—	—	869,973	—	—	—	—	8,69,973
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	876
TOTAL GROSS REVENUE	—	—	—	—	—	—	..	..	..	..	8,70,849
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	..	..	..	..	79,711
TOTAL NET REVENUE	—	—	—	—	—	—	..	..	..	..	7,91,138
NORTHERN INDIA—											
All salt, except salt from the Mandi and Kohat Mines	1 8 — & 1	9,997,661	9,197,500	8,925,365	8,508,845	9,142,455	91,00,290	91,97,513	89,25,683	85,08,858	91,42,468
Share of the revenue at the Mandi Mines	— 7 6, — 6 —, — 4 6, & — 3 —	134,579	213,394	191,347	96,895	110,080	14,321	14,174	12,669	12,087	13,760
Kohat Mines	1 8 — and 1	452,976	257,127	446,513	457,110	534,689	4,54,032	4,57,420	4,46,518	4,57,110	5,34,689
TOTAL QUANTITY AND DUTY	—	9,665,146	9,718,811	9,473,530	9,062,648	9,787,224	95,68,643	96,69,107	93,84,870	89,78,055	96,90,917
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	16,76,226	16,89,869	15,92,343	15,13,256	16,05,496
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,12,44,869	1,13,58,976	1,09,77,213	1,04,91,311	1,12,96,413
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	10,64,147	11,56,849	11,50,540	12,26,399	11,44,655
TOTAL NET REVENUE	—	—	—	—	—	—	1,01,80,722	1,02,02,127	98,26,673	92,64,912	1,01,51,758

(a) No information.
(b) Relate to Bengal as constituted on 1st April 1912

No. 4—*continued*

INDIA.—*DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years 1907-08 to 1911-12—continued*

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82⅔ lb)					DUTY (in rupees)				
		1907-08	1908-09	1909-10	1910-11	1911-12	1907-08	1908-09	1909-10	1910-11	1911-12
SIND—	*Rs. p. Rs. p.*										
Salt imported by Sea	1 8— & 1—	2,303	2,464	2,232	2,340	1,953	2,303	2,464	2,232	2,340	1,953
Excised salt	2 8—, 2—, 1 8—	398,980	391,423	401,379	416,605	463,375	3,98,980	3,91,423	4,01,379	4,16,605	4,63,375
	— 8 — (*a*) & 1	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY	—	401,283	393,887	403,611	418,945	465,328	4,01,283	3,93,887	4,03,611	4,18,945	4,65,328
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	85,309	85,114	80,790	77,957	78,420
TOTAL GROSS REVENUE	—	—	—	—	—	—	4,86,592	4,79,031	4,84,401	4,96,902	5,43,748
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	1,43,820	1,72,859	1,85,820	1,79,174	1,78,331
TOTAL NET REVENUE	—	—	—	—	—	—	3,42,772	3,06,172	2,98,581	3,17,728	3,65,417
BOMBAY— Salt removed for export to all places [except Calcutta and Madras (including Foreign Malabar)] and salt imported by land and by Sea	1 8— & 1	8,727,938	8,814,930	8,827,334	8,858,090	9,475,722	87,27,938	88,14,930	88,27,334	88,58,090	94,75,722
Excise duty on Goa, Daman and Diu salt [except salt exported to Madras (including Foreign Malabar)]	2 8—, 2—, & 1	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY	—	8,727,938	8,814,930	8,827,334	8,858,090	9,475,722	87,27,938	88,14,930	88,27,334	88,58,090	94,75,722
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	8,64,560	8,44,652	9,13,872	9,02,128	10,08,661
TOTAL GROSS REVENUE	—	—	—	—	—	—	95,92,498	96,59,582	97,41,206	97,55,218	1,04,84,383
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	17,90,964	18,14,118	18,65,226	19,98,278	21,16,578
TOTAL NET REVENUE	—	—	—	—	—	—	78,01,534	78,45,464	78,75,980	77,56,935	83,67,745
MADRAS— Manufactured salt sold by Government	1 8— & 1	3,603,162	3,631,644	3,690,522	3,592,792	3,621,554	36,03,162	36,31,644	36,90,522	35,02,792	36,21,554
Excised salt	1 8— & 1	5,896,583	6,123,779	6,132,037	6,369,963	6,360,362	58,96,583	61,23,779	61,32,037	63,69,963	63,60,362
Spontaneous salt sold by Government— Masulipatam Sub-division —Kistna	2 8—, 2— 1 8— & 1	88,964	60,322	18,364	75,884	40,394	88,964	60,322	18,364	75,884	40,394
Salt imported by private traders, which paid duty in Madras	1 8— & 1	8,180	6,466	6,825	6,764	6,356	8,180	6,466	6,825	6,764	6,356
Salt imported by private traders, which paid duty in Calcutta, Bombay and Goa	2 8— } paid in & 2— } Calcutta	—	—	—	—	—	—	—	—	—	—
	1 8— } paid in & 1 } Bombay	1,297,016	1,176,011	1,144,060	1,344,141	1,379,637	12,97,016	11,76,011	11,44,060	13,44,141	13,79,637
	2 8— } paid in & 2+— } Goa	—	—	—	—	—	—	—	—	—	—
TOTAL	—	1,305,196	1,182,477	1,150,885	1,350,905	1,385,993	13,05,196	11,82,477	11,50,885	13,50,905	13,85,993
TOTAL QUANTITY AND DUTY	—	10,893,905	11,048,222	10,991,808	11,299,544	11,498,303	1,08,93,905	1,10,48,222	1,09,91,808	1,12,99,544	1,14,08,303
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	9,57,886	9,58,239	9,25,193	9,48,648	9,57,919
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,18,51,791	1,20,06,461	1,19,17,001	1,22,48,192	1,23,65,322
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	(*b*)31,99,050	(*c*)35,38,852	(*d*)33,59,257	(*e*)34,37,446	(*f*)35,11,118
TOTAL NET REVENUE	—	—	—	—	—	—	86,52,741	84,67,609	85,57,744	88,10,746	88,54,204
GRAND TOTAL—INDIA—											
TOTAL QUANTITY AND DUTY	—	42,128,793	43,017,024	43,238,237	40,565,988	47,852,907	4,23,86,648	4,32,64,162	4,34,85,142	4,08,17,010	4,81,42,506
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	37,05,626	37,15,124	36,84,556	36,36,000	38,15,342
TOTAL GROSS REVENUE	—	—	—	—	—	—	4,60,92,274	4,69,79,286	4,71,69,698	4,44,53,010	5,19,57,938
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	67,12,566	72,30,878	70,50,520	72,09,205	73,96,177
TOTAL NET REVENUE	—	—	—	—	—	—	3,93,79,708	3,97,48,408	4,01,19,178	3,72,43,805	4,45,61,761

(*a*) Salt supplied for curing fish.
(*b*) Include R10,14,986 debitable to Excise and R1,33,551 debitable to Customs.
(*c*) " R18,13,864 " " " R1,43,200 " "
(*d*) " R18,12,487 " " " R1,46,092 " "
(*e*) " R17,68,048 " "
(*f*) " R17,93,522 " "

No. 5

INDIA.—*QUANTITY of SALT (in maunds of 82⅔ lb) SOLD in each PROVINCE, in each year from 1892-93 to 1911-12*

	Salt which paid full duty											Salt which paid no duty
					Northern India							
	Burma	Assam (a)	Bengal (b)	Orissa (c)	Punjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar	Sind	Bombay (d)	Madras (e)	Total British India, exclusive of Burma	Supplies to French and Portuguese Governments, to Native States, to Amindivi Islands, and for fish curing, etc.
1892-93	1,422,211		10,138,924		2,979,099	5,615,210	73,481	250,291	6,444,751	8,157,454	33,659,210	468,687
1893-94	1,477,212		9,991,661		2,863,399	4,306,900	55,977	250,884	6,833,448	8,015,789	32,319,058	478,466
1894-95	914,098		10,363,067		2,656,308	5,066,649	55,133	251,591	6,785,911	8,221,645	33,400,208	479,291
1895-96	1,244,097		10,441,017		3,154,410	4,499,018	72,025	261,892	6,710,479	8,271,396	33,401,237	513,849
1896-97	1,089,329		10,477,213		2,759,877	4,675,423	72,652	270,149	6,564,419	8,023,263	32,842,996	462,547
1897-98	1,196,940		10,336,318		2,685,065	4,761,670	71,521	268,005	6,776,239	8,379,313	33,278,031	490,149
1898-99	1,256,757		10,424,307		2,890,831	4,974,899	51,250	269,678	6,861,913	8,378,535	33,851,413	504,172
1899-1900	1,224,205		10,772,858		2,969,274	4,467,130	50,115	274,534	6,767,343	8,605,509	33,906,763	507,661
1900-01	1,036,663		10,620,120		3,018,724	4,966,022	50,834	274,445	6,783,150	9,060,452	34,767,747	481,085
1901-02	1,186,084		10,958,475		3,056,620	4,377,228	48,116	278,763	6,611,840	8,984,823	34,315,865	613,790
1902-03	1,462,221		11,310,765		3,120,844	4,379,006	52,640	287,987	6,814,187	9,122,219	35,087,558	417,583
1903-04	1,203,639		11,284,664		3,311,551	4,829,543	54,386	287,556	6,647,425	9,930,133	36,345,258	510,016
1904-05	1,397,926		11,725,883		3,134,138	4,997,185	47,140	321,275	7,242,177	10,137,288	37,605,086	588,343
1905-06	1,417,041	1,952,763	10,957,648		3,438,342	5,522,626	54,018	344,911	7,770,728	9,911,281	39,052,217	443,692
1906-07	1,347,367	1,964,985	10,889,995		3,159,923	6,629,635	69,616	358,078	8,043,114	10,425,527	40,940,873	426,961
1907-08	1,515,199	2,072,665	10,869,013		3,711,418	5,886,214	67,514	387,537	8,727,938	10,893,905	42,616,204	512,343
1908-09	1,543,779	2,024,032	11,281,212		3,897,979	5,869,143	71,190	393,887	8,814,930	11,048,222	43,330,594	607,995
1909-10	1,765,649	1,742,226	11,685,092		3,882,565	5,529,558	61,407	403,611	8,827,334	10,991,808	43,123,601	489,708
1910-11	1,753,928	1,679,454	11,907,324		3,816,769	5,119,253	66,626	418,945	8,853,090	11,299,544	43,221,005	598,007
1911-12	1,621,812	60,535	13,484,265	1,126,179	4,168,628	5,556,865	61,731	465,328	9,475,722	11,408,303	45,807,496	508,852

(a) Includes Eastern Bengal from 1905-06 to 1910-11
(b) Excludes Eastern Bengal from 1905-06 to 1910-11, but includes Orissa up to 1910-11
(c) Figures up to 1910-11 included under Bengal
(d) Except salt exported to places in Bengal and the Madras Presidency
(e) Except salt exported by sea to places in Bengal and Burma

No. 6

INDIA.—*NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1892-93 to 1911-12*

	Burma	Assam (a)	Bengal (b)	Northern India			Sind	Bombay	Madras	Total British India, exclusive of Burma
				Punjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar)				
1892-93	15,97,810		2,38,67,970	54,39,600	1,36,93,860	+900	5,49,840	2,04,40,340	1,52,39,310	7,92,31,820
1893-94	16,40,850		2,34,46,910	52,00,080	1,03,12,060	—38,020	5,51,336	2,01,31,190	1,43,72,710	7,39,76,260
1894-95	10,87,450		2,42,85,000	46,90,960	1,20,75,100	—22,930	5,54,660	2,18,90,300	1,59,22,680	7,93,95,700
1895-96	14,30,230		2,46,68,440	54,91,310	1,07,04,180	+12,360	5,85,680	2,09,32,150	1,76,17,580	8,00,11,700
1896-97	12,97,350		2,47,62,700	51,23,220	1,12,07,060	+15,920	6,06,380	2,01,27,180	1,46,58,630	7,65,01,090
1897-98	14,19,140		2,42,85,920	56,73,190	1,15,30,640	+11,720	5,98,270	2,06,77,140	1,54,71,780	7,82,48,603
1898-99	14,41,218		2,47,13,020	60,98,130	1,19,93,180	—41,350	5,94,530	2,16,38,360	1,82,42,260	8,32,38,160
1899-1900	14,16,981		2,53,79,036	64,04,214	1,07,84,629	—44,578	6,12,330	2,00,05,930	1,66,36,200	7,97,77,761
1900-01	12,30,642		2,49,79,444	65,08,344	1,20,28,251	—30,920	6,09,832	2,10,71,419	1,65,51,540	8,17,17,911
1901-02	13,86,958		2,55,13,411	65,63,694	1,04,47,593	—35,819	6,15,436	2,10,02,974	1,71,19,673	8,12,31,970
1902-03	16,68,621		2,63,36,322	67,48,742	1,04,53,818	—34,544	6,39,377	2,17,47,539	1,82,02,485	8,40,93,739
1903-04	14,35,000		2,18,17,185	57,56,862	92,28,594	—48,980	4,95,004	1,63,98,765	1,76,30,895	7,07,78,325
1904-05	15,94,696		2,18,80,175	54,62,416	92,51,199	—68,931	5,59,174	1,75,06,408	1,75,35,893	7,20,66,334
1905-06	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89,902	—82,687	4,48,117	1,37,98,734	1,36,16,638	5,69,84,061
1906-07	16,89,097	19,26,092	1,56,91,228	41,24,818	78,34,532	—69,184	4,69,155	1,43,21,635	1,22,27,682	5,64,35,958
1907-08	18,23,087	14,36,506	1,03,20,750	32,02,006	54,64,105	—1,03,520	3,42,772	1,01,86,363	1,02,02,385	4,10,51,367
1908-09	18,44,040	14,51,355	1,07,44,173	33,03,503	53,77,325	—97,207	3,06,172	1,03,87,907	90,28,616	4,05,11,844
1909-10	20,64,335	13,01,284	1,10,06,992	33,58,256	50,34,312	—1,01,409	2,98,581	1,07,45,874	92,69,961	4,09,13,851
1910-11	20,55,442	12,69,986	98,96,551	33,48,746	45,51,827	—94,960	3,17,728	1,02,99,593	91,94,910	3,87,84,381
1911-12	21,69,598	60,444	1,26,51,681	35,91,200	51,00,993	—89,808	3,65,417	1,11,99,123	90,31,199	4,19,10,249

NOTE—This table states the duty actually collected in each province, whether the salt was consumed there or not
(a) Includes Eastern Bengal from 1905-06 to 1910-11
(b) Excludes Eastern Bengal from 1905-06 to 1910-11

No. 7

INDIA. — *RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PROVINCE, in each year from 1837-38 to 1911-12*

	BURMA	BENGAL	NORTHERN INDIA						SIND					BOMBAY		MADRAS	
			PUNJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTERNAL BRANCH		SELLING PRICE							
													Sakkar				
	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Duty	Maury-pur	Saran	Dilyar	Maury-pur	Panjab	Duty	Selling Price	Duty	Selling Price
	R a.	R a.	R a.	Annas	R a.	R a.	Annas	R a.	R a.						R a.		R a.	Annas
1837-38		3 4													— 8		— 12	
1838-39		3 4													— 8		— 12	
1839-40		3 4													— 8		— 12	
1840-41		3 4													— 8		— 12	
1841-42		3 4													— 8		— 12	
1842-43		3 4													— 8		— 12	
1843-44		3 4													— 8		1 6	
1844-45		3 4													— 12		— 14	
		3 —													— 12		— 14	
1845-46		3 —													— 12		— 14	
1846-47		3 —																
		2 12													— 12		— 14	
1847-48		2 12													— 12		— 14	
1848-49		2 12																
		2 8													— 12		— 14	
1849-50		2 8	2 —												— 12		— 14	
1850-51		2 8	2 —												— 12		— 14	
1851-52		2 8	2 —												— 12		— 14	
1852-53		2 8	2 —												— 12		— 14	
1853-54		2 8	2 —												— 12		— 14	
1854-55		2 8	2 —												— 12		— 14	
1855-56		2 8	2 —												— 12		— 14	
1856-57		2 8	2 —												— 12		— 14	
1857-58		2 8	2 —												— 12		— 14	
1858-59		2 8	2 —												— 12		— 14	
1859-60		2 8	2 —												— 12		— 14	
		3 —	2 2															
1860-61		3 —	2 2															
		3 4	3 —												— 12		— 14	
1861-62		3 4	3 —												— 12		— 14	
1862-63		3 4	3 —												— 12		— 14	
1863-64		3 4	3 —												— 12		— 14	
1864-65		3 4	3 —						3 —						— 12		— 14	
1865-66		3 4	3 —						3 —						— 12		— 14	
1866-67		3 4	3 —						3 —						— 12		— 14	
1867-68		3 4	3 —						3 —						— 12		— 14	
1868-69		3 4	3 —						3 —						— 12		— 14	
1869-70		3 4	3 —						3 —						— 12		— 14	
1870-71		3 4	3 —	1 —		3 —	10		3 —						— 12		— 14	
1871-72		3 4	3 —	1 —		3 —	5 to 15		3 —	..	..	..	..	..	— 12		— 14	
1872-73		3 4	3 —	1 —		2 —	5 to 16½		3 —	..	..	..	..	..	— 12		— 14	
1873-74		3 4	3 —	1 —		3 —	4 to 16		3 —	..	..	..	..	..	— 12		— 14	
1874-75		3 4	3 —	1 —		3 —	4 to 15		3 —	..	..	..	..	..	— 12		— 14	

Three annas a maund from 5th August 1875

Previous to 7th July 1888 the rate of duty was two, three, or four annas a maund

Previous to January 1878 the rate was eight annas a maund

No info mation

SALT

No. 7—*continued*

INDIA.—*RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in ADDITION to the DUTY) in each PROVINCE, in each year from 1837-38 to 1911-12—continued*

	BURMA	ASSAM	BENGAL	ORISSA	NORTHERN INDIA						SIND						BOMBAY		MADRAS	
					PUNJAB MINES		TRANS-INDUS (KOHAT) (a)	RAJPUTANA SOURCES		INTERNAL BRANCH		SELLING PRICE								
	Duty	Duty	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Duty	Maury-pur	Saran	Diyar	Sakkar: Maury-pur Salt	Sakkar: Punjab Salt	Duty	Selling Price	Duty	Selling Price
	R a.	R a.	R a.	R a.	R a.	A. p.	R a.	R a.	Annas	R a.	R a.	A. p.	A. p.	A. p.	Annas	A. p.	R a.	A. p.	R a.	A. p.
1836–76			3 6		3 —	3 —		3 —	2 to 18	3 —	..	..	..	..	..	..	1 13	..	1 13	(b) 6 —
1876–77			3 4		3 —	2 —		3 —	6 to 16	3 —	..	..	..	..	..	..	1 13	..	1 13	(b) 5 —
1877–78			3 4 3 2		3 — 2 12	1 —		3 — 2 12	5½ to 18	3 — 2 12	2 8	1 3	..	..	..	..	1 13 2 8	..	1 13 2 8	
1878–79			3 2 2 14		2 12 2 8	1 — 1 —		2 12 2 8	3 to 23½	2 12 2 8	2 8	1 3	..	..	..	..	2 8	..	2 8	
1879–80			2 14		2 8	1 — 1 9		2 8	3 to 24	2 8	2 8	2 3 1 3	— 6	..	..	..	2 8	..	2 8	
1880–81			2 14		2 8	1 9		2 8	2½ to 15	2 8	2 8	2 3	— 6	..	..	..	2 8	2 —	2 8	
1881–82			2 14 2 11		2 8 1 9	1 9 1 9		2 8 1 9	2 to 13½	2 8 1 9	2 8 2 —	2 3 1 3	— 6	..	..	..	2 8 1 8	2 —	2 8 2 —	
1882–83			2 11		2 —	1 9		2 —	2 to 14½	2 —	2 —	2 —	— 6	6 —	..	..	2 —	2 3	2 —	(c) 3 —
1883–84			2 11		2 1	1 9	— 8	2 —	3 to 9½	2 —	2 —	2 —	— 6	6 —	..	..	2 —	2 3	2 —	
1884–85			2 11		2 11	1 9	— 8	2 —	1½ to 12¾	2 —	2 —	1 6	— 6	6 —	10	..	2 —	2 7	2 —	
1885–86			2 11		2 11	1 9	— 8	2 —	1½ to 8	2 —	2 —	1 6	— 9	6 8	10	10 6	2 —	2 6	2 —	
1886–87			2 11		2 11	1 9	— 8	2 —	1¾ to 8	2 —	2 —	1 6	— 9 1 6	6 3 4 6	10	10 6	2 —	2 9	2 —	
1887–88	1 14		2 3		2 — 2 8	1 9	— 8	2 — 2 8	1½ to 7	2 — 2 8	2 — 2 8	1 6	1 6	1 6	10 9	10 6 9 6	2 — 2 8	3 5	2 — 2 8	
1888–89	1 14		2 3		2 8	1 9	— 8	2 8	1½ to 7¾	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	3 6	2 8	
1889–90	1 14		2 3		2 8	1 9	— 8	2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 8	2 8	
1890–91	1 14		2 3		2 8	1 9	— 8	2 8	1½ to 4¾	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 2	2 8	
1891–92	1 14		2 3		2 8	1 9	— 8	2 8	1½ to 8	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 11	2 8	
1892–93	1 14		2 3		2 8	1 9	— 8	2 8	1½ to 8	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 11	2 8	
1893–94	1 14		2 3		2 8	1 9	— 8	2 8	1½ to 8	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 4	2 8	
1894–95	1 14		2 3		2 8	1 9	— 8	2 8	1½ to 8	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 7	2 8	
1895–96	1 14		2 3		2 8	1 9	— 8	2 8	1½ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 —	2 8	
1896–97	1 14		2 3		2 8	1 9	2 — 3 (d)	2 8	1½ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 10	2 8	
1897–98	1 14		2 3		2 8	1 9	2 —	2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 9	2 8	
1898–99	1 14		2 3		2 8	1 9	2 —	2 8	1½ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	1 9	2 8	
1899–1900	1 14		2 3		2 8	1 9	2 —	2 8	1½ to 4	2 8	2 8	1 6	1 6	1 6	9	9 6	2 8	2 1	2 8	
1900–01	1 14		2 3		2 8	1 9	2 —	2 8	1½ to 4	2 8	2 8	1 6	1 6	1 6	9	(e)	2 8	1 8	(e)	
1901–02	(g) 1 14 (h) 1 8		2 3		2 8	1 9	2 —	2 8	1½ to 4	2 8	2 8	1 6	1 6	1 6	9	(e)	2 8	1 7	(e)	
1902–03	1 — 1 8		2 3 2 —		2 8 2 —	1 9	2 — 1 8 (f)	2 8 2 —	1½ to 4	2 8 2 —	2 8 2 —	1 6	1 6	1 6	9	(e)	2 8 2 —	1 8	2 8 2 —	
1903–04	1 — 1 8		2 — 1 14		2 — 1 14	1 9	1 8	2 — 1 14	1½ to 4	2 — 1 14	2 — 1 14	1 6	1 6	1 6	9	(e)	2 —	3 11	2 —	
1904–05	1 — 1 8		2 — 1 8		2 — 1 8 (i)	1 9	1 8	2 — 1 8 (i)	1½ to 4	2 — 1 8 (i)	2 — 1 8	1 6 1 9	1 6	1 6 1 9	9 9½	(e)	2 — 1 8	2 6	2 — 1 8	
1905–06	1 — 1 8	1 8	1 8		1 8	(j)	1 8	1 8	1½ to 4	1 8	1 8	1 6 1 9½	1 6	1 6 1 9½	9 9½	(e)	1 8	1 10	1 8	2 —
1906–07	1 — 1 8	1 8 1 —	1 8 1 —		(j) 1 —	(j)	1 —	1 — (g)	1½ to 4	1 — (g)	1 — (g)	1 8 1 —	1 9	1 6	9½	(e)	1 8 1 —	1 10	1 8 1 —	2 (l) 3 —
1907–08	1 — 1 8	1 —	1 —		1 —	(k)	1 —	1 —	1½ to 4	1 —	1 —	1 9	1 6	1 9	9½	(e)	1 —	1 11	1 —	2 (l) 3 —
1908–09	1 — 1 8	1 —	1 —		1 —		1 —	1 —	1½ to 4	1 —	1 —	1 9	1 6	1 9	9½	(e)	1 —	1 11	1 —	2 (l) 3 —
1909–10	1 — 1 8	1 —	1 —		1 —		1 —	1 —	1½ to 4	1 —	1 —	1 9 2 —	1 6	1 9 2 3	9½ 9¾	(e)	1 —	1 11	1 —	2 (m) 3 —
1910–11	1 — (n) 1 10	1 —	1 —		1 —		1 —	1 —	1½ to 4	1 —	1 —	2 —	1 6	2 3	9¾	(e)	1 —	2 —	1 —	2 (m) 3 —
1911–12	1 — 1 10	1 —	1 —	1 —	1 —		1 —	1 —	1½ to 4	1 —	1 —	2 —	1 6	2 3	9¾	(e)	1 —	2 —	1 —	2 (m) 3 —

(a) Per Lahori maund of 102⅔ lb up to 17th March 1903
(b) Special rates charged at Ganjam and Ichapur (Surla) from 1874 to 1878
(c) This is the general selling price of Government salt, but there were also other rates varying with the quality of salt
(d) Duty raised to R2 from the 13th July 1896
(e) None sold
(f) Duty reduced to R1-8 per Indian maund of 82⅔ lb from the 18th March 1903
(g) Duty on imported salt
(h) Duty on salt in districts where the system of direct taxation is in force
(i) Duty reduced to R1-8 per Indian maund of 82⅔ lb from the 22nd March 1905
(j) Duty reduced to R1 per Indian maund of 82⅔ lb from the 20th March 1907
(k) The price of salt at Khewrah was one anna and one pie of the other mines in Cis-Indus Division 10 pies a maund up to 31st January 1912, after which it was sold at one anna and one pie from Khewrah and one anna per maund from other mines
(l) The rates exceeded 3 annas at certain factories as a result of the sale of salt by auction
(m) There were also other rates varying with the quality of the salt and with reference to the auction sales.
(n) Duty raised to 10 annas from the 1st January 1911

No. 8

BENGAL.—*QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED or MANUFACTURED, in each year from 1892-93 to 1911-12*

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	Salt made under Excise licenses	GRAND TOTAL
1892-93	5,940,724	938,190	..	999,718	544,363	342,690	543,683	73,940	9,383,308	(a) 67,202	19,450,510
1893-94	6,504,081	746,700	53,370	1,360,654	699,334	453,795	503,514	50,238	10,361,686	(a) 15,430	10,377,116
1894-95	7,503,440	1,753,698	..	1,138,547	1,031,113	725,348	688,972	22,759	12,863,877	(a) 210,631	13,074,508
1895-96	6,394,362	1,113,110	..	781,897	1,038,252	507,778	417,629	2,033	10,255,061	(b) 178,460	10,433,521
1896-97	4,481,722	609,408	..	1,079,069	1,063,152	420,941	541,946	24,172	8,220,410	(b) 195,000	8,415,410
1897-98	7,115,200	973,422	..	1,128,113	1,569,890	791,428	557,347	86,564	12,221,964	(b) 162,351	12,384,315
1898-99	6,276,968	508,510	..	885,076	1,553,262	439,839	557,473	79,434	10,350,562	..	10,350,562
1899-1900	6,163,731	1,416,240	..	1,036,408	1,280,871	333,225	519,071	31,044	10,780,590	..	10,780,590
1900-01	4,593,642	664,302	..	1,126,105	1,640,513	309,199	597,704	940	8,932,305	..	18,932,305
1901-02	6,554,361	1,354,514	..	1,789,680	2,442,330	483,437	752,572	11,992	13,388,886	..	13,388,886
1902-03	5,232,650	900,195	..	1,254,513	2,229,560	400,182	598,165	..	10,615,265	..	10,615,265
1903-04	5,599,022	1,529,562	..	1,458,124	2,071,516	109,162	255,880	146,624	11,169,890	..	11,169,890
1904-05	5,918,009	1,468,090	30,800	1,708,318	2,331,462	182,588	570,839	72,704	12,182,801	..	12,182,810
1905-06	4,557,293	734,928	767,032	2,166,185	2,085,844	432,223	728,988	29,999	11,502,492	..	11,502,492
1906-07	5,686,685	1,181,697	1,556,235	1,525,158	980,212	743,922	633,939	2,563	12,260,411	..	12,260,411
1907-08	4,814,125	1,476,534	1,999,808	2,049,731	2,177,532	1,018,618	958,461	7,764	14,502,573	..	14,502,573
1908-09	4,707,921	814,684	3,291,346	2,199,256	2,486,270	487,836	884,967	..	14,874,280	..	14,874,280
1909-10	3,768,826	857,229	2,966,308	1,587,713	1,147,211	1,270,360	886,214	4,000	12,487,861	..	12,487,861
1910-11	4,306,259	741,079	1,691,031	1,432,511	1,446,802	1,816,346	879,753	..	12,313,781	..	12,313,781
1911-12	4,974,356	1,040,644	1,878,283	1,915,294	1,634,379	2,042,315	831,784	..	14,317,055	..	14,317,055

NOTE—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the sea borne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out whether the salt is landed or not

(*a*) Includes Government salt

(*b*) Government salt

No. 9

BENGAL.—*QUANTITY (in maunds of 82⅔lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1892-93 to 1911-12*

	SALES OF SALT				REVENUE REALISED	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty	Rate of duty per maund on Salt imported by Sea
	Government Salt	PRIVATE SALT: Imported by Sea	PRIVATE SALT: Made in excise works	TOTAL			
					₹	₹	₹ a. p.
1892-93	63,755	10,057,595	17,574	10,138,924	2,43,13,590	61·58	2 8 —
1893-94	15,600	9,967,201	8,860	9,991,661	2,38,07,680	77·81	2 8 —
1894-95	36,655	10,422,501	2,060	10,461,216	2,46,89,590	60·66	2 8 —
1895-96	74,635	10,366,382	..	10,441,017	2,51,64,330	57·87	2 8 —
1896-97	46,224	10,430,989	..	10,477,213	2,51,40,180	96·05	2 8 —
1897-98	17,047	10,319,271	..	10,336,318	2,46,45,460	80·3	2 8 —
1898-99	63,755	10,360,552	..	10,424,307	2,51,34,950	66·71	2 8 —
1899-1900	62,616	10,710,242	..	10,772,858	2,58,95,843	62·31	2 8 —
1900-01	84,687	10,535,433	..	10,620,120	2,54,46,185	70·19	2 8 —
1901-02	225,116	10,733,359	..	10,958,475	2,60,33,974	69·71	2 8 —
1902-03	50,350	11,260,355	..	11,310,705	2,68,05,913	56·24	2 8 — / 2 — —
1903-04	..	11,284,664	..	11,284,664	2,18,11,834	53·71	2 —
1904-05	..	11,725,883	..	11,725,883	2,23,72,330	48·63	2 — — / 1 8 —
1905-06	..	12,010,411	..	12,010,411	1,83,03,466	50·73	1 8 —
1906-07	..	12,854,980	..	12,854,980	1,89,83,069	48·63	1 8 — / 1 0 —
1907-08	..	12,941,678	..	12,941,678	1,28,61,654	54·44	1 0 —
1908-09	..	13,305,244	..	13,305,244	1,32,70,337	50·01	1 0 —
1909-10	..	13,427,318	..	13,427,318	1,32,02,076	37·7	1 0 —
1910-11	..	13,586,778	..	13,586,778	1,19,09,845	45·7	1 0 —
1911-12	..	13,484,205	..	13,484,205	1,29,79,227	64·47	1 0 —

No. 10

BENGAL.—*QUANTITY (in maunds of 82⅔lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER and QUANTITY PASSED FREE of DUTY, in each year from 1892-93 to 1911-12*

	By Eastern Bengal, Central Bengal, South Eastern, and Bengal Nagpur Railways	By East Indian Railway	By water	TOTAL	Salt passed free of duty for industrial purposes
1892-93	1,200,157	3,504,487	4,886,643	9,600,287	3,924
1893-94	1,230,062	3,524,852	4,672,287	9,427,201	2,051
1894-95	1,026,384	3,521,825	5,016,079	9,564,288	1,150
1895-96	976,904	3,304,291	4,442,271	8,723,466	4,069
1896-97	1,097,841	4,166,744	3,860,726	9,125,311	3,000
1897-98	881,757	4,282,068	3,959,380	9,123,205	2,000
1898-99	1,997,363	3,286,405	3,895,059	9,178,818	2,000
1899-1900	2,984,666	3,292,222	3,983,270	9,360,158	1,760
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,963	3,740,840	3,229,353	9,538,156	—
1903-04	2,919,155	3,423,856	3,145,810	9,488,821	..
1904-05	3,003,455	3,420,780	3,236,308	9,750,543	—
1905-06	2,996,560	2,836,010	3,076,302	9,908,862	—
1906-07	6,433,203		2,489,674	8,922,877	—
1907-08	6,824,409		2,271,829	9,096,238	..
1908-09	6,755,132		2,214,408	8,969,540	—
1909-10	6,591,081		2,135,457	8,726,538	..
1910-11	6,609,317		2,336,893	8,946,210	..
1911-12(a)	7,504,082		2,640,417	10,144,499	..

NOTE.—Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April 1906, figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead, the despatch of salt by rail and boats from the Sulkea and Kidderpur golas is shown from the year 1906-07

(a) Includes exports from Chittagong

No. 11

ORISSA.—*QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED in the year 1911-12*

	From Calcutta by water	From Madras by rail	Total Imports
1911-12	128,500	942,576	1,071,076

NOTE.—Salt is not manufactured in Orissa

No. 12

ORISSA.—*QUANTITY (in maunds of 82⅔lb) of SALT SOLD for HOME and INLAND CONSUMPTION, and RATE OF DUTY in the year 1911-12*

	Sales of Salt			Rate of duty per maund
	Private Salt imported by Sea	Government Salt brought from Madras	Total	
1911-12	122,050	747,923	869,973	₹ a. 1 0

No. 13

NORTHERN INDIA.—*QUANTITY (in maunds of 82⅔ lb) of SALT which PAID DUTY in each section, under the COMMISSIONER of SALT REVENUE, and QUANTITY supplied FREE of DUTY to NATIVE STATES, in each year from 1892-93 to 1911-12*

	Rates of duty		Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	TOTAL OF DUTY-PAID SALT	Salt passed free of duty to Native States
	Rs	a.					
1892-93	2	8	2,979,099	5,615,210	73,481	8,667,790	229,471
1893-94	2	8	2,863,399	4,306,900	55,977	7,226,276	246,018
1894-95	2	8	2,656,308	5,066,649	55,133	7,778,090	245,217
1895-96	2	8	3,154,410	4,490,018	72,025	7,716,453	232,369
1896-97	2	8	2,759,877	4,675,423	72,652	7,507,952	225,584
1897-98	2	8	2,685,065	4,761,670	71,521	7,518,256	246,595
1898-99	2	8	2,890,831	4,974,899	51,250	7,916,980	267,494
1899-1900	2	8	2,969,274	4,467,130	50,115	7,486,519	201,941
1900-01	2	8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2	8	3,056,620	4,377,228	48,116	7,481,964	231,305
1902-03	2 2	8 —	3,120,814	4,379,006	52,640	7,552,460	136,758
1903-04	2	—	3,311,551	4,829,543	54,386	8,195,480	170,074
1904-05	2 (a)1	— 8	3,134,138	4,907,185	47,140	8,178,463	231,566
1905-06	1	8	3,438,343	5,522,626	54,018	9,014,986	176,501
1906-07	1	— (b)	3,159,923	6,029,635	69,616	9,259,174	116,718
1907-08	1	—	3,711,418	5,886,214	67,514	9,665,146	166,271
1908-09	1	—	3,827,979	5,869,143	71,189	9,768,311	220,830
1909-10	1	—	3,882,565	5,529,558	61,407	9,473,530	170,113
1910-11	1	—	3,876,769	5,119,253	66,626	9,062,648	191,045
1911-12	1	—	4,168,628	5,556,865	61,731	9,787,224	127,830

(a) Duty reduced from the 20th March 1905
(b) " " " " 20th March 1907

No. 14

NORTHERN INDIA.—*DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1892-93 to 1911-12*

	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)	TOTAL
1892-93	58,60,160	1,40,38,030	1,83,700	2,00,81,890
1893-94	56,21,090	1,07,67,250	1,39,940	1,65,28,280
1894-95	51,12,260	1,26,66,630	1,37,830	1,79,16,720
1895-96	59,29,970	1,12,25,050	1,80,060	1,73,35,080
1896-97	55,80,480	1,16,88,560	1,81,630	1,74,50,670
1897-98	61,39,750	1,19,04,180	1,78,800	1,82,22,730
1898-99	65,19,240	1,24,37,250	1,28,130	1,90,84,620
1899-1900	68,11,018	1,11,67,826	1,25,288	1,81,04,132
1900-01	69,13,185	1,24,00,055	1,27,086	1,94,40,326
1901-02	69,55,222	1,09,43,072	1,20,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,559
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,037	96,87,387	93,319	1,55,68,743
1905-06	50,32,727	82,85,483	81,038	1,33,99,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643
1908-09	37,28,761	58,69,143	71,203	96,69,107
1909-10	37,93,687	55,29,557	61,426	93,84,870
1910-11	37,92,161	51,19,253	66,641	89,78,055
1911-12	40,72,308	55,56,865	61,744	96,90,917

No. 15

BOMBAY.—*QUANTITY (in maunds of 82⅔lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1892-93 to 1911-12*

	Rate of duty per maund	QUANTITY OF SALT WHICH PAID FULL DUTY (a)						QUANTITY OF SALT SUPPLIED FREE OR ON A DUTY OF 3 PIES, 1 ANNA, OR 2½ ANNAS PER MAUND	GRAND TOTAL	Proceeds realised (b)	Charges of collection	Net revenue
		MANUFACTURED			IMPORTED							
		For home consumption	For inland consumption, that is exported from the Presidency by land	TOTAL	By sea	By land	TOTAL	Total quantity which paid duty	Supplied to other Government, Native States, and for other purposes within the Presidency				
	R a.									R	R	R
1892-93	2 8	3,061,721	3,147,096	6,208,329	6,786	229,151	235,931	6,444,751	17,719	6,462,470	1,64,67,020	13,65,980	1,51,01,040
1893-94	2 8	2,964,375	3,614,893	6,579,268	11,848	242,332	254,180	6,833,448	30,587	6,864,035	1,71,27,560	14,22,160	1,57,05,400
1894-95	2 8	3,009,987	3,464,980	6,474,067	15,311	296,533	311,844	6,785,911	29,222	6,815,133	1,71,42,860	14,55,740	1,56,87,120
1895-96	2 8	3,083,193	3,292,659	6,380,852	7,772	321,855	329,627	6,710,479	53,464	6,763,943	1,74,69,800	15,41,940	1,59,27,860
1896-97	2 8	2,986,470	3,297,198	6,283,668	4,936	275,815	280,751	6,564,419	50,045	6,614,464	1,71,69,500	15,83,680	1,55,85,820
1897-98	2 8	3,121,317	3,350,855	6,472,172	8,198	296,869	305,067	6,776,239	42,210	6,818,449	1,76,20,860	16,05,470	1,60,15,390
1898-99	2 8	3,007,515	3,586,560	6,594,075	7,849	259,989	267,838	6,861,913	41,446	6,903,359	1,84,50,670	15,27,500	1,69,23,170
1899-1900	2 8	2,791,595	3,746,636	6,538,231	8,830	220,282	229,112	6,767,343	66,151	6,833,494	1,75,40,640	16,56,260	1,58,84,380
1900-01	2 8	2,575,826	3,897,555	6,473,381	8,793	300,976	309,769	6,783,150	54,564	6,837,714	1,76,07,388	15,91,320	1,60,16,068
1901-02	2 8	2,450,792	3,907,053	6,357,853	10,141	243,846	253,987	6,611,840	73,233	6,685,073	1,71,74,561	15,86,169	1,55,88,392
1902-03	2 8 / 2 —	2,362,522	4,158,850	6,541,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,553	15,92,094	1,59,88,459
1903-04	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,39,83,295	16,48,930	1,23,34,365
1904-05	2 — / 1 8	2,645,588	4,299,537	6,945,125	16,676	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978
1905-06	1 8	2,520,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239
1906-07	1 8 / 1 —	2,625,472	5,078,111	7,703,583	27,505	312,007	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212
1907-08	1 —	2,837,845	5,502,781	8,340,126	22,950	364,861	387,811	8,727,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533
1908-09	1 —	2,709,805	5,729,362	8,439,057	20,551	355,322	375,873	8,814,930	107,020	8,921,950	96,59,582	18,14,118	78,45,464
1909-10	1 —	2,746,208	5,668,099	8,409,307	15,354	402,673	418,027	8,827,334	67,691	8,895,025	97,41,206	18,65,226	78,75,980
1910-11	1 —	2,962,446	5,513,209	8,475,657	17,996	359,437	377,433	8,853,090	118,082	8,971,172	97,55,213	19,98,278	77,56,935
1911-12	1 —	3,188,076	5,925,602	9,113,678	16,677	345,393	362,070	9,475,748	87,443	9,563,191	1,04,84,323	21,16,578	83,67,745

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 10 and 18
(b) Include miscellaneous salt collections

No. 16

BOMBAY.—*QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY in each year from 1892-93 to 1911-12*

	IMPORTED BY SEA			IMPORTED BY LAND				GRAND TOTAL
	Portuguese India: Goa, Daman, and Diu	Other places	TOTAL	Goa	Daman and Káthiawár	Other places	TOTAL	
1892-93	512	6,268	6,780	228,755	383	13	229,151	235,931
1893-94	6,600	5,248	11,848	241,471	846	15	242,332	254,180
1894-95	5,203	10,108	15,311	293,495	3,024	14	296,533	311,844
1895-96	4	7,768	7,772	321,842	..	13	321,855	329,627
1896-97	2	4,933	4,935	275,803	..	12	275,815	280,750
1897-98	3	8,195	8,198	296,857	..	12	296,869	305,067
1898-99	1	7,848	7,849	259,978	..	11	259,989	267,838
1899-1900	1	8,829	8,830	220,265	..	17	220,282	229,112
1900-01	1	8,792	8,793	300,962	..	14	300,976	300,769
1901-02	2	10,139	10,141	243,831	..	15	243,846	253,987
1902-03	1	7,904	7,905	264,896	..	14	264,910	272,815
1903-04	2	13,558	13,560	267,280	..	15	267,295	280,855
1904-05	..	16,676	16,676	280,358	..	18	280,376	297,052
1905-06	..	21,327	21,327	283,081	..	19	283,100	304,427
1906-07	..	27,505	27,505	312,007	..	19	312,026	339,531
1907-08	..	22,950	22,950	364,843	..	18	364,861	387,811
1908-09	..	20,551	20,551	355,305	..	17	355,322	357,873
1909-10	..	15,354	15,354	402,651	..	22	402,673	418,027
1910-11	..	17,996	17,996	359,418	..	19	359,437	377,433
1911-12	..	16,677	16,677	345,367	..	26	345,393	362,070

No. 17

SIND.—*QUANTITY (in maunds of 82⅔lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1892-93 to 1911-12*

	Imported	Manufactured	Total	Delivered for consumption			Total proceeds realised	Charges of collection	Net revenue
				Home	Inland	Total			
							₹	₹	₹
1892-93	780	249,511	250,291	246,797	2,714	249,511	6,72,450	1,22,610	5,49,840
1893-94	660	242,827	243,487	247,893	3,596	251,489	6,76,320	1,24,990	5,51,330
1894-95	787	270,746	271,533	247,890	3,404	251,294	6,80,640	1,25,980	5,54,660
1895-96	847	294,761	295,608	258,108	2,578	260,686	7,06,980	1,21,300	5,85,680
1896-97	1,339	259,112	260,451	267,407	1,708	269,115	7,31,910	1,25,530	6,06,380
1897-98	1,282	290,820	292,102	267,366	676	268,042	7,21,930	1,23,660	5,98,270
1898-99	1,415	300,674	302,089	265,340	3,696	269,036	7,33,860	1,39,330	5,94,530
1899-1900	1,209	318,609	319,818	271,593	3,052	274,645	7,44,746	1,32,410	6,12,330
1900-01	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832
1901-02	9,423	320,945	330,368	268,914	962	269,876	7,50,309	1,34,873	6,15,436
1902-03	20,152	291,699	311,851	276,231	724	276,955	7,79,668	1,40,231	6,39,377
1903-04	12,725	349,575	362,300	274,901	1,010	275,911	6,29,362	1,34,368	4,95,004
1904-05	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174
1905-06	10,106	384,836	394,942	336,333	996	337,329	5,83,149	1,35,032	4,48,117
1906-07	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155
1907-08	13,950	400,785	414,735	385,251	2,286	387,537	4,86,591	1,43,820	3,42,771
1908-09	21,167	434,862	456,029	373,892	..	573,892	4,79,031	1,72,859	3,06,172
1909-10	13,260	488,804	502,064	390,421	..	390,421	4,84,401	1,85,820	2,98,581
1910-11	25,996	435,298	461,294	392,949	..	392,949	4,96,902	1,79,174	3,17,728
1911-12	34,129	518,935	552,164	431,299	..	431,299	5,43,748	1,78,331	3,65,417

No. 18

MADRAS.—*QUANTITY (in maunds of 82⅔lb) of SALT MANUFACTURED and IMPORTED in each year from 1892-93 to 1911-12*

	Manufactured			Imported: from Bombay, Goa, and other places	Grand Total
	By Government	Under excise licenses	Total		
1892-93	1,912,592	7,295,425	9,208,017	1,264,081	10,472,098
1893-94	1,255,005	6,123,486	7,378,491	1,053,203	8,431,694
1894-95	1,730,783	7,274,848	9,005,631	1,151,549	10,157,180
1895-96	1,683,988	6,894,554	8,578,542	1,278,891	9,857,433
1896-97	3,351,928	6,335,857	9,687,785	1,131,940	10,819,725
1897-98	1,754,973	4,708,936	6,463,909	1,252,053	7,715,962
1898-99	1,224,213	5,716,199	6,940,412	1,170,560	8,110,972
1899-1900	2,399,718	5,025,566	7,425,284	1,219,247	8,644,531
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,602	9,891,902	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,066,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050
1908-09	4,512,244	7,593,790	12,106,034	1,182,477	13,288,511
1909-10	2,570,842	5,709,043	8,279,885	1,150,885	9,430,770
1910-11	4,812,500	7,588,312	12,400,812	1,350,905	13,751,717
1911-12	4,734,184	6,814,686	11,548,870	1,385,993	12,934,863

No. 19

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORTED SALT, and RATE OF DUTY, in each year from 1892-93 to 1911-12*

	Sold for home and inland consumption				Proceeds realised	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt		Monopoly price per maund
	Government salt	Imported	Made under excise licenses	Total					
					₹	*Annas*	₹	*a.*	₹ *a.* *p.*
1892-93	987,343	1,264,081	5,906,030	8,157,454	1,66,85,930	11·17	2	8	2 10— 2 11— 2 12—
1893-94	984,378	1,053,293	5,978,298	8,015,789	1,59,49,310	9·5	2	8	2 10— 2 11— 2 12—
1894-95	1,153,952	1,151,549	5,916,144	8,221,645	1,75,34,320	10·17	2	8	2 10— 2 11— 2 12—
1895-96	1,214,352	1,278,893	5,778,151	8,271,396	1,94,45,400	9·33	2	8	2 10— 2 11— 2 12—
1896-97	1,155,766	1,131,940	5,735,557	8,023,263	1,65,38,460	9·67	2	8	2 10— 2 11— 2 12—
1897-98	1,798,570	1,252,053	5,328,690	8,379,313	1,70,44,790	9·5	2	8	2 10— 2 11— 2 11 6 2 12— 2 13—
1898-99	2,505,036	1,176,560	4,702,939	8,378,535	1,98,70,770	9·25	2	8	2 10— 2 11— 2 11 6
1899-1900	3,629,148	1,219,247	4,357,114	8,605,509	1,82,93,540	9·23	2	8	2 10— 2 11—
1900-01	2,927,985	1,136,360	4,996,107	9,060,452	1,83,53,995	9·38	2	8	2 10— 2 11—
1901-02	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10·4	2	8	2 10— 2 11—
1902-03	2,648,889	1,208,907	5,264,423	9,122,219	2,00,59,084	10·4	2 2	8 —	2 11— 2 10— 2 3— 2 2—
1903-04	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11·35	2	—	2 3— 2 2—
1904-05	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,374	8·70	2 1	— 8	2 3— 2 2— 1 11— 1 10—
1905-06	2,726,015	1,066,093	6,119,173	9,911,281	1,55,59,523	8·72	1	8	1 11— 1 10—
1906-07	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8·17	1 1	8 —	1 11— 1 10— 1 3— 1 2—
1907-08	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8·08	1	—	1 3— 1 2—
1908-09	3,741,966	1,182,477	6,123,779	11,048,222	1,03,74,668	8·17	1	—	1 3— 1 2—
1909-10	3,708,886	1,150,885	6,132,037	10,991,808	1,04,29,888	8·23	1	—	1 3— 1 2—
1910-11	3,578,676	1,350,905	6,369,963	11,299,544	1,05,82,514	8·27	1	—	1 3— 1 2—
1911-12	3,661,948	1,385,993	6,360,362	11,408,303	1,04,77,272	8·32	1	—	1 3— 1 2—

No. 20

MADRAS.—*QUANTITY of SALT (in maunds of 82⅔ lb) SUPPLIED FREE of DUTY, in each year from 1892-93 to 1911-12*

	To French Government	For fish curing	For other purposes	Total
1892-93	57,107	160,466	..	217,573
1893-94	52,863	146,947	..	199,810
1894-95	54,880	148,822	..	203,702
1895-96	53,127	170,790	..	223,917
1896-97	54,995	149,023	..	204,018
1897-98	41,622	157,722	..	199,344
1898-99	54,577	138,655	..	193,232
1899-1900	44,224	191,985	1,600	237,809
1900-01	54,070	202,239	600	256,909
1901-02	57,576	248,876	1,800	308,252
1902-03	56,102	180,865	800	237,767
1903-04	60,838	192,726	(a) 7,602	261,166
1904-05	61,474	199,833	(b) 3,600	264,907
1905-06	61,730	157,865	(c) 5,700	225,295
1906-07	72,238	150,823	(d) 8,860	232,921
1907-08	57,616	205,275	(e) 6,400	269,291
1908-09	80,470	197,135	2,540	280,145
1909-10	61,882	179,914	10,108	251,904
1910-11	62,114	222,976	4,691	288,880
1911-12	84,787	203,936	4,956	293,579

(a) Includes 6,000 mds. sent to the Travancore State
(b) „ 2,400 mds. „ „ „
(c) „ 3,600 mds. „ „ „
(d) „ 6,000 mds. „ „ „
(e) „ 4,000 mds. „ „ „

No. 21

MADRAS.—*QUANTITY (in maunds of 82⅔ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1892-93 to 1911-12*

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		₹	₹	₹
1892-93	7,198,924	1,69,94,830	17,55,520	1,52,39,310
1893-94	7,262,803	1,62,31,360	18,58,650	1,43,72,710
1894-95	7,554,286	1,78,46,130	19,23,450	1,59,22,680
1895-96	7,654,190	1,97,68,990	21,51,410	1,76,17,580
1896-97	7,300,603	1,68,16,300	21,57,670	1,46,58,630
1897-98	7,585,492	1,72,72,460	18,00,680	1,54,71,780
1898-99	7,844,005	1,99,84,130	17,41,870	1,82,42,260
1899-1900	8,182,865	1,85,50,390	19,14,190	1,66,36,200
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,805	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,005	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,52,898	20,50,513	1,02,02,385
1908-09	10,375,184	1,06,20,404	15,81,788	90,38,616
1909-10	10,264,089	1,06,73,640	14,03,679	92,69,961
1910-11	10,359,936	1,08,64,310	16,69,400	91,94,910
1911-12	10,441,751	1,07,48,794	17,17,595	90,31,199

STAMPS

[TABLES 1 TO 13, PAGES 83 TO 100]

(Compiled from special official returns)

The stamp revenue is derived from two great classes of stamps—judicial or court-fee stamps and non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870; non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation.

The immediate control of the stamp revenue is vested in the local Governments, subject to the general supervision of the Government of India.

The stamps are manufactured in England, the quantities required for consumption being sent to India on annual indents. They are consigned to the Central Stamp depôts at Calcutta, Madras, Bombay, Rangoon, and Karáchi, whence supplies are distributed to local depôts and offices on indent. The Central depôts supply the requirements of the different provinces as shewn below :—

Calcutta	Bengal, the United Provinces of Agra and Oudh, Eastern Bengal and Assam, Central India, and the Central Provinces and Berar (in regard to stamps for copies).
Madras	Madras Presidency, Coorg, and the treasuries at Bangalore and Travancore.
Bombay	Bombay Presidency (excluding Sind), the Central Provinces and Berar (except in regard to stamps for copies which, as stated above, are supplied from the Calcutta Depôt), and Abu, Anadra, and the connected areas in Rajputana.
Rangoon	Burma and the Andamans.
Karáchi	Sind, Baluchistan, the North-West Frontier Province, the Punjab, Rajputana (except Abu, Anadra, and the connected areas in Rajputana, which, as stated above, are supplied from the Bombay Depôt), the Residency treasuries in Kashmir, the Khorasan Agency treasury, and the areas under the jurisdiction of the Political Resident in the Persian Gulf.

In each province there is a Superintendent of Stamps,—(in Bengal and Madras he is a member of the Board of Revenue, in the United Provinces, the Junior Secretary to the Board of Revenue and in the Punjab, the Financial Commissioner), who ordinarily combines other functions with the function of administering the stamp revenue. Stamps are sold by certain officials (such as postmasters) and by licensed vendors whose business is conducted under rules framed by the local authorities, and to whom stamps are supplied in quantity at various rates of discount.

Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. These officers are required, when affixing the labels, to impress them by means of a stamping machine, and also to stamp or write on the face of the label the date of impression, their initials being added when the duty amounts to five rupees and upwards, and their signatures (under the label) when the duty amounts to twenty rupees or more. The centres provided for the purpose of affixing and impressing labels are—the Calcutta, Chittagong, Dacca, Godavari, Tinnevelly, Malabar, and South Canara collectorates; the Moulmein, Akyab, and Bassein treasuries; the offices of the Superintendents of Stamps at Madras, Bombay, Rangoon, Karáchi, Nagpur, and Aden; and the offices of the Junior Secretary to the Board of Revenue, United Provinces of Agra and Oudh and the Financial Commissioner in the Punjab.

The various classes of stamps with their values are :—

Unified postage and revenue stamps	Half-anna and one anna
Foreign bill stamps	from 2 annas to 6 rupees
Share-transfer stamps	„ „ „ „ 10 „
Special adhesive stamps	„ „ „ „ 1,000 „
Hundi stamped paper	„ „ „ „ 15 „
Impressed non-judicial stamps	„ „ „ „ 1,000 „
Adhesive court-fee stamps	„ 1 anna „ 6 „
Impressed „ „	„ 10 rupees „ 1,000 „
Stamps for copies	„ 2 annas „ 2 „

The revenue from stamps has increased steadily, as will be seen from the figures appended :—

	Judicial R	Non-judicial R	TOTAL R
Annual average 1878-79 to 1882-83	2,20,39,898	1,05,76,996	3,26,16,894
„ „ 1883-84 to 1887-88	2,59,38,468	1,14,60,348	3,67,98,816
„ „ 1888-89 to 1892-93	2,80,85,838	1,34,57,032	4,15,42,870
„ „ 1893-94 to 1897-98	3,19,19,232	1,49,75,448	4,68,94,680
„ „ 1898-99 to 1902-03	3,46,26,250	1,54,23,172	5,00,49,422
„ „ 1903-04 to 1907-08	3,97,16,153	1,93,06,120	5,90,22,273
In the year 1908-09	4,54,17,902	2,30,59,639	6,84,77,541
„ „ 1909-10	4,84,62,115	2,28,73,098	7,13,35,213
„ „ 1910-11	5,13,78,846	2,42,68,923	7,56,47,769
„ „ 1911-12	5,05,76,876	2,52,85,661	7,58,62,537

STAMPS

No. 1

RECEIPTS and CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1887-88 to 1911-12*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	NET RECEIPTS	Cost of general supervision †	Cost of stamps, stamped paper and plain paper used with Court-fee stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
1887-88	2,65,45,760	1,21,20,840	3,86,66,600	6,52,980	4,35,330	36,240	11,24,550	3,75,42,050	1,05,350	6,28,420
1888-89	2,65,23,970	1,26,08,980	3,91,32,950	6,38,070	4,32,340	41,760	11,12,170	3,80,20,780	1,58,600	6,26,220
1889-90	2,77,69,080	1,31,04,200	4,08,73,280	6,63,520	4,70,220	54,000	11,87,740	3,96,85,540	1,36,060	6,16,060
1890-91	2,73,46,840	1,33,73,970	4,07,20,810	6,59,550	4,64,780	49,060	11,73,390	3,95,47,420	1,36,920	5,88,440
1891-92	2,88,61,970	1,37,10,770	4,25,72,740	6,93,180	4,68,380	54,060	12,15,620	4,13,57,120	1,46,200	4,67,550
1892-93	2,99,27,330	1,44,87,240	4,44,14,570	7,31,340	5,31,720	56,550	13,19,610	4,30,94,960	1,22,730	7,58,510
1893-94	3,06,26,010	1,44,22,030	4,50,48,040	7,37,650	5,21,620	57,420	13,16,690	4,37,31,350	1,28,130	8,07,210
1894-95	3,16,09,060	1,45,95,470	4,62,04,530	7,56,820	5,71,060	62,590	13,90,470	4,48,14,060	1,23,640	8,30,840
1895-96	3,22,16,770	1,49,93,250	4,72,10,020	7,52,380	5,07,590	67,280	13,27,250	4,58,82,770	1,28,530	8,85,966
1896-97	3,21,19,660	1,55,83,140	4,77,02,800	7,71,960	5,65,180	64,560	14,01,700	4,63,01,100	1,30,860	8,25,400
1897-98	3,33,24,660	1,52,83,350	4,86,08,010	7,79,360	5,26,280	73,280	13,78,920	4,69,29,090	1,27,110	8,87,360
1898-99	3,34,23,250	1,45,06,890	4,79,30,140	7,53,600	5,19,830	95,550	13,68,980	4,65,61,160	1,25,440	7,72,556
1899-1900	3,40,45,352	1,48,85,993	4,89,31,345	7,46,190	5,92,100	71,614	14,09,904	4,75,21,441	1,32,584	7,21,622
1900-01	3,42,35,253	1,58,71,309	5,01,06,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	1,36,222	7,00,884
1901-02	3,58,47,764	1,58,08,999	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	1,37,046	7,78,772
1902-03	3,55,79,632	1,50,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	1,44,039	7, 1,259
1903-04	3,67,66,185	1,69,59,972	5,36,86,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	1,43,139	7,86,488
1904-05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,17,373	84,155	17,20,545	5,43,12,540	73,296	8,25,525
1905-06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,967	85,836	6,68,439
1906-07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,249	6,59,686	82,004	17,73,938	5,81,42,705	1,11,606	7,62,081
1907-08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,67,641	1,22,518	8,10,018
1908-09	4,54,17,902	2,30,59,639	6,84,77,541	10,98,248	7,57,414	2,84,264	21,39,926	6,63,37,615	1,34,873	8,42,759
1909-10	4,84,62,115	2,28,73,098	7,13,35,213	11,39,513	7,80,312	1,55,514	20,76,339	6,92,59,874	65,067	8,27,755
1910-11	5,13,78,846	2,42,68,923	7,56,47,769	11,56,320	8,13,610	1,54,925	21,24,855	7,35,22,914	64,161	8,32,299
1911-12	5,05,76,876	2,52,65,661	7,58,62,537	12,36,574	9,30,080	1,35,821	23,02,475	7,35,60,062	71,428	8,56,373

† Incomplete—See foot notes to tables Nos. 5, 8, 9 and 11

No. 1—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA, from 1887-88 to 1911-12*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon (a)
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	2,51,50,770	11,66,320	2,52,040	36,630	2,65,45,760	2,94,840	2,91,140	13,050	5,99,030	2,01,390
1888-89	2,50,75,080	11,64,130	2,66,400	18,360	2,65,23,970	2,65,610	2,86,420	17,960	5,69,990	2,23,290
1889-90	2,62,31,250	12,15,030	3,01,550	21,250	2,77,69,080	2,78,760	3,08,070	23,130	6,09,900	2,33,240
1890-91	2,59,08,400	11,14,110	3,06,900	17,430	2,73,46,840	2,71,040	3,04,580	21,300	5,96,920	2,14,090
1891-92	2,73,56,270	11,84,620	3,21,700	19,380	2,88,61,970	2,86,190	3,00,690	24,890	6,11,770	2,07,280
1892-93	2,82,84,140	13,07,240	3,19,110	16,840	2,99,27,330	2,96,580	3,18,840	25,120	6,40,540	2,74,890
1893-94	2,88,32,470	14,31,270	3,35,660	26,610	3,06,26,010	3,07,330	3,39,160	27,330	6,73,820	3,01,950
1894-95	2,97,95,590	14,41,790	3,48,750	22,930	3,16,09,060	3,21,530	3,55,960	32,030	7,09,520	3,02,010
1895-96	3,03,99,050	14,46,050	3,53,610	18,060	3,22,16,770	3,17,710	3,21,680	33,770	6,73,160	3,26,270
1896-97	3,02,71,790	14,60,900	3,74,110	12,880	3,21,19,660	3,24,220	3,74,180	21,020	7,29,420	2,96,430
1897-98	3,14,07,670	14,76,020	4,25,120	15,850	3,30,24,660	3,30,650	3,37,050	39,150	7,06,850	2,95,230
1898-99	3,14,10,060	15,23,350	4,73,030	15,910	3,34,23,250	3,21,170	3,51,320	33,740	7,26,230	2,71,770
1899-1900	3,20,23,568	15,61,872	4,44,396	15,516	3,40,45,352	3,42,885	3,99,382	36,765	7,78,972	2,65,539
1900-01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,72,053	33,936	7,04,716	2,56,757
1901-02	3,35,97,463	17,74,505	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,764
1902-03	3,33,22,993	17,69,658	4,70,607	16,374	3,56,79,632	3,03,513	3,72,299	24,720	7,10,532	3,05,746
1903-04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904-05	3,57,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905-06	3,71,44,792	19,57,197	5,05,247	20,750	3,96,27,986	3,51,159	4,78,356	41,139	8,70,654	2,94,768
1906-07	3,76,86,873	20,01,693	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	35,045	7,82,831	3,33,483
1907-08	4,11,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,041	4,42,669	1,06,116	9,04,826	3,41,725
1908-09	4,28,11,127	20,64,159	5,37,536	5,040	4,54,17,902	3,66,949	4,69,447	1,38,078	9,74,472	3,36,862
1909-10	4,56,64,800	22,21,176	5,67,471	8,668	4,84,62,115	4,01,578	4,75,340	56,668	9,33,586	3,76,493
1910-11	4,85,55,904	22,32,216	5,79,125	11,601	5,13,78,846	4,13,410	5,11,169	60,357	9,84,936	3,78,098
1911-12	4,77,10,184	22,46,143	6,11,379	9,170	5,05,76,876	4,27,454	5,78,989	53,749	10,60,192	3,66,190

* Figures for Berar are included with effect from 1903-04

(a) See note (b) at foot of table No. 4

No. 1—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for all INDIA, from 1887-88 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1887–88 .	86,46,370	12,67,370	5,79,750	8,81,280	1,83,670	2,71,870	3,00,530	1,21,20,840	3,58,140	1,44,190	23,190	5,25,520	4,27,030
1888–89 .	90,17,380	13,43,470	6,12,160	9,07,200	1,95,300	2,66,630	2,36,840	1,26,68,980	3,72,460	1,45,920	23,300	5,42,180	4,01,530
1889–90 .	94,01,710	13,91,740	6,19,460	9,61,660	1,83,750	2,76,400	2,66,450	1,31,04,200	3,84,320	1,62,150	30,370	5,77,340	3,82,820
1890–91 .	94,66,100	15,44,550	5,22,940	9,92,290	1,69,760	3,21,010	3,57,320	1,33,73,970	3,88,510	1,60,200	27,760	5,76,470	3,74,350
1891–92 .	99,62,920	14,56,810	5,27,860	10,62,300	1,64,320	3,05,250	2,31,310	1,37,10,770	4,06,990	1,67,690	29,120	6,03,850	2,65,270
1892–93 .	1,06,72,650	14,69,400	5,14,320	11,00,680	1,59,470	3,43,140	2,27,580	1,44,87,240	4,34,760	2,12,880	31,430	6,79,070	4,84,420
1893–94 .	1,06,16,590	14,80,050	5,35,120	11,32,140	1,72,320	2,93,180	1,95,630	1,44,22,030	4,30,320	1,82,460	30,090	6,42,870	5,05,360
1894–95 .	1,06,94,810	15,23,360	4,99,420	11,71,850	1,53,300	3,51,049	2,91,690	1,45,95,470	4,35,290	2,15,100	30,560	6,80,950	5,28,830
1895–96 .	1,07,17,200	16,43,700	5,81,960	12,29,720	1,62,370	4,00,980	2,57,320	1,49,93,250	4,34,670	1,85,910	33,510	6,54,090	5,59,590
1896–97 .	1,12,62,870	18,08,840	5,69,530	12,80,580	1,67,550	3,62,750	2,11,320	1,56,83,140	4,47,740	1,91,000	33,540	6,72,280	5,28,970
1897–98 .	1,11,83,790	17,14,450	4,02,660	12,01,590	1,44,400	3,49,250	1,97,210	1,52,83,350	4,48,690	1,89,230	34,130	6,72,050	5,92,630
1898–99 .	1,04,75,120	16,11,670	3,72,550	12,37,710	1,31,040	3,31,510	2,96,890	1,45,66,890	4,12,420	1,88,520	41,820	6,42,760	5,00,780
1899–1900 .	1,04,48,483	18,58,940	4,21,281	13,28,841	1,47,026	3,68,178	3,13,244	1,48,85,993	4,03,305	1,92,718	34,909	6,30,932	4,56,083
1900–01 .	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	3,34,822	2,60,754	1,58,71,309	3,96,180	1,98,377	39,917	8,44,474	5,34,127
1901–02 .	1,13,73,402	17,47,291	5,24,882	14,33,478	1,76,872	2,56,652	2,44,422	1,58,08,999	6,21,739	2,15,009	38,266	8,75,005	4,67,008
1902–03 .	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,05,512
1903–04 .	1,18,08,826	20,09,692	6,29,928	15,28,230	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,681	4,57,390
1904–05 .	1,21,44,932	21,99,056	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,433	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905–06 .	1,32,60,121	23,47,704	7,56,651	13,81,264	2,44,763	5,30,349	3,61,953	1,88,62,748	7,00,553	2,72,476	49,084	10,22,113	3,73,671
1906–07 .	1,38,78,312	23,80,399	8,40,890	9,70,629	2,66,270	10,34,345	3,41,585	1,97,12,430	6,91,191	2,52,857	46,059	9,91,007	4,28,598
1907–08 .	1,48,85,185	24,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,295	2,31,69,016	7,23,757	2,69,654	1,19,478	11,12,289	4,68,293
1908–09 .	1,53,72,944	33,90,600	8,42,574	11,54,915	3,17,207	11,75,547	8,05,852	2,30,59,639	7,31,299	2,87,967	1,46,188	11,65,454	5,05,897
1909–10 .	1,52,63,435	32,79,023	9,22,337	8,44,546	3,47,876	5,72,521	9,68,367	2,28,73,098†	7,37,935	3,04,972	98,840	11,41,753	4,51,263
1910–11 .	1,59,11,217	35,90,588	12,98,084	8,06,800	3,38,264	8,74,125	10,84,248	2,42,68,923‡	7,42,910	3,02,441	94,568	11,39,919	4,54,101
1911–12 .	1,58,53,792	39,02,099	12,94,833	6,96,800	5,82,133	8,33,976	10,27,128	2,52,85,661§	8,09,120	3,51,091	82,072	12,42,283	4,90,083

* Figures for Berar are included with effect from 1903-04

† Includes Rs. 7,35,000 as contributions on account of unified stamps in Burma, Bengal, and the Central Provinces and Berar

‡ " Rs. 10,65,000 " " " " " " " " " " " and Bombay

§ " Rs. 10,94,000 " " " " " " " " " " "

No. 2

RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1887-88 to 1911-12

	India, General*	Burma	Assam	Bengal	Bihar and Orissa	United Provinces	Punjab	North-West Frontier Province	Bombay	Central Provinces	Madras	Total
	RECEIPTS											
1887–88 .	4,59,380	8,89,540	7,86,820	1,38,16,030		65,89,160	37,28,990		48,91,050	15,33,860	59,71,770	3,86,66,600
1888–89 .	4,42,050	9,11,100	7,26,770	1,38,38,980		66,02,640	39,01,300		49,99,390	15,75,120	61,35,600	3,91,32,950
1889–90 .	4,38,940	12,02,720	8,03,030	1,42,37,780		69,41,880	39,06,130		52,35,010	16,06,770	65,01,020	4,08,73,280
1890–91 .	4,49,130	12,51,040	7,07,650	1,43,06,600		67,32,810	38,93,440		53,55,920	15,19,350	64,44,870	4,07,20,810
1891–92 .	4,16,600	13,23,910	8,20,820	1,51,00,460		69,35,320	40,76,710		54,55,210	16,95,020	67,48,690	4,25,72,740
1892–93 .	4,53,850	15,54,890	8,15,280	1,55,45,460		71,52,210	41,10,630		57,38,300	16,90,310	73,53,660	4,44,14,570
1893–94 .	4,81,240	15,60,930	8,47,170	1,59,76,140		72,49,820	41,39,260		56,08,560	17,52,140	74,32,680	4,50,48,040
1894–95 .	4,91,770	16,94,300	8,19,220	1,67,01,150		70,77,300	40,17,110		58,22,130	17,08,890	73,72,660	4,62,04,530
1895–96 .	4,68,360	17,64,310	8,84,830	1,67,71,630		72,99,900	42,67,220		61,26,950	17,19,310	79,67,420	4,72,10,020
1896–97 .	4,94,980	16,49,830	9,00,180	1,75,74,300		70,92,730	45,99,360		57,23,650	17,26,870	79,40,900	4,77,02,800
1897–98 .	4,20,050	17,01,070	8,69,750	1,77,59,420		73,21,776	44,09,850		58,06,530	15,98,920	84,20,650	4,83,08,010
1898–99 .	3,32,660	17,64,730	9,67,770	1,73,81,080		74,15,700	42,79,840		59,76,320	15,45,430	82,66,610	4,79,30,140
1899–1900 .	3,15,080	19,36,806	9,27,100	1,82,78,888		75,56,940	43,30,794		59,12,250	13,31,557	83,41,930	4,89,31,345
1900–01 .	2,98,470	20,82,932	9,46,530	1,84,34,830		82,87,510	42,85,712		58,03,160	13,11,508	85,65,910	5,01,06,562
1901–02 .	3,07,701	22,62,761	9,48,220	1,90,05,559		83,81,010	38,38,267	3,86,721	62,79,450	15,57,806	86,89,268	5,16,56,763
1902–03 .	2,90,888	26,33,861	10,24,218	1,95,30,438		80,46,760	39,54,828	3,91,528	60,00,513	14,61,136	82,48,133	5,16,22,303
1903–04 .	2,90,639	29,43,307	9,87,445	1,98,35,514		82,52,041	40,54,142	3,86,819	61,53,798	23,03,119	84,59,333	5,36,66,157
1904–05	2,90,749	33,14,176	9,98,661	2,08,65,298		84,46,719	40,43,287	3,74,361	64,20,027	24,35,661	88,44,146	5,60,33,085
1905–06	2,81,595	36,43,980	87,60,106	1,43,62,962		88,98,531	38,42,119	4,13,972	64,92,115	26,63,694	92,51,660	5,85,10,734
1906–07	2,78,115	37,96,661	90,68,715	1,47,06,682		92,21,082	38,61,070	4,21,654	62,61,861	23,95,476	99,05,317	5,99,16,633
1907–08	39,86,616	38,34,291	96,38,890	1,55,88,275		97,46,325	40,94,259	4,66,473	64,45,101	26,94,163	1,04,90,363	6,69,84,756
1908–09 .	40 30,082	35,76,057	99,39,964	1,55,99,226		99,83,699	46,85,226	4,86,535	64,21,397	29,27,608	1,08,27,747	6,84,77,541
1909–10 .	38,73,088	36,11,058	1,01,63,928	1,56,17,383		1,10,40,172	48,96,983	5,21,384	69,20,806	31,99,324	1,14,91,087	7,13,35,213
1910–11 .	39,32,914	38,95,908	1,06,73,528	1,58,60,510		1,20,50,322	48,96,193	5,03,258	81,95,942	35,24,203	1,21,14,991	7,56,47,769
1911–12 .	41,41,411	36,70,960	11,85,941	2,01,10,524	61,22,734	1,10,44,681	52,61,711	5,70,780	76,63,815	33,60,002	1,27,29,978	7,58,62,537

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Bushire from 1911-12

No. 2—*continued*

RECEIPTS and CHARGES (in rupees) on account of STAMPS in each PROVINCE and PRESIDENCY of INDIA from 1887-88 to 1911-12—continued

	India, General*	Burma	Assam	Bengal	Bihar and Orissa	United Provinces of Agra and Oudh	Punjab	North-West Frontier Province	Bombay	Central Provinces	Madras	TOTAL
						CHARGES						
1887–88 .	18,460	26,340	19,810	3,56,680		1,42,050	1,25,300		1,92,150	29,100	2,14,660	11,24,550
1888–89 .	19,270	30,666	18,630	3,26,890		1,41,000	1,36,700		1,86,560	33,010	2,19,450	11,12,170
1889–90 .	17,590	45,250	19,020	3,35,060		1,56,200	1,41,690		2,14,400	30,890	2,27,640	11,87,740
1890–91 .	18,410	43,700	19,470	3,43,810		1,52,270	1,40,510		2,01,400	28,820	2,25,060	11,73,390
1891–92 .	17,210	37,850	21,660	3,56,490		1,54,890	1,46,910		2,19,400	29,980	2,31,830	12,15,620
1892–93 .	18,170	44,970	20,760	3,80,920		1,53,530	1,57,940		2,49,380	35,080	2,58,800	13,19,510
1893–94 .	20,890	51,040	22,170	3,85,960		1,62,370	1,51,320		2,21,290	34,790	2,66,956	13,16,690
1894–95 .	18,130	55,260	22,180	4,03,440		1,58,950	1,50,990		2,55,480	36,250	2,94,790	13,90,470
1895–96 .	20,620	57,550	23,420	4,00,050		1,32,540	1,60,350		2,28,060	44,100	2,60,560	13,27,250
1896–97 .	19,440	57,820	23,620	4,20,390		1,43,140	1,78,910		2,54,290	38,770	2,70,320	14,01,700
1897–98 .	17,250	61,840	22,250	4,30,950		1,45,550	1,66,220		2,16,000	34,620	2,84,140	13,78,920
1898–99 .	15,090	58,070	23,120	4,12,510		1,50,310	1,60,540		2,33,160	32,890	2,83,290	13,68,980
1899–1900.	14,657	59,596	23,940	4,23,547		1,55,110	1,74,447		2,75,730	29,307	2,54,170	14,09,904
1900–01 .	11,230	66,762	25,770	4,83,092		2,22,820	1,69,688		2,52,855	34,473	2,85,500	15,49,190
1901–02 .	11,651	73,957	24,595	4,93,969		2,18,690	1,53,425	18,612	2,35,282	40,543	2,86,595	15,57,339
1902–03 .	11,352	80,800	27,432	4,95,497		2,20,641	1,61,152	17,226	2,28,147	40,570	2,94,419	15,86,612
1903–04 .	11,957	97,184	27,886	5,25,152		2,29,286	1,63,090	16,893	2,33,307	35,637	2,99,687	16,90,061
1904–05 .	12,110	1,05,368	26,797	5,26,627		2,25,765	1,71,916	18,363	2,32,682	32,332	3,12,445	17,29,545
1905–06 .	13,225	1,25,694	2,28,562	3,49,792		2,50,777	1,66,875	19,278	3,06,494	33,562	3,38,507	18,92,767
1906–07 .	10,754	1,31,622	2,47,494	3,50,512		2,37,365	1,60,020	17,762	2,06,683	35,883	3,26,343	17,73,838
1907–08 .	21,114	1,26,004	2,53,661	3,60,841		2,54,685	1,69,845	19,548	2,15,069	36,601	4,07,747	20,17,115
1908–09 .	46,987	1,23,436	2,62,410	3,75,125		2,59,381	1,75,835	21,515	2,47,422	1,05,495	5,28,270	21,79,926
1909–10 .	35,992	1,30,086	2,59,235	3,77,025		2,74,895	1,86,692	21,699	2,95,586	1,10,455	3,83,674	20,75,339
1910–11 .	40,178	1,25,838	2,65,953	3,77,871		2,70,584	1,82,129	20,573	3,33,108	1,14,772	3,90,849	21,24,865
1911–12 .	1,52,655	1,23,165	40,291	4,95,482	1,28,560	2,60,762	1,88,940	24,932	3,51,002	1,13,718	4,17,868	23,02,475

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912

No. 3

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **INDIA, GENERAL,*** *from 1887-88 to 1911-12*

	RECEIPTS			CHARGES					
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
1887–88 .	2,55,600	2,03,780	4,59,380	14,330	2,840	790	18,460	4,40,920	3,650
1888–89 .	2,36,420	2,05,630	4,42,050	14,590	3,700	980	19,270	4,22,780	5,110
1889–90 .	2,42,120	1,96,820	4,38,940	13,500	3,060	1,030	17,590	4,21,350	5,080
1890–91 .	2,35,460	2,13,670	4,49,130	13,880	3,290	1,240	18,410	4,30,720	5,440
1891–92 .	2,26,720	1,89,880	4,16,600	12,150	4,080	980	17,210	3,99,390	2,990
1892–93 .	2,53,300	2,00,550	4,53,850	13,300	3,350	1,520	18,170	4,35,680	5,680
1893–94 .	2,73,730	2,07,610	4,81,340	13,500	5,510	1,790	20,800	4,60,540	4,690
1894–95 .	2,98,360	1,93,410	4,91,770	13,300	3,420	1,410	18,130	4,73,640	360
1895–96 .	2,64,970	2,03,390	4,68,360	13,360	5,440	1,820	20,620	4,47,740	3,950
1896–97 .	3,03,240	1,91,740	4,94,980	12,760	4,610	2,070	19,440	4,75,540	4,580
1897–98 .	2,52,860	1,67,190	4,20,050	11,400	3,980	1,870	17,250	4,02,800	4,110
1898–99 .	2,26,860	1,05,800	3,32,660	7,340	5,770	1,980	15,090	3,17,570	3,130
1899–1900 .	2,06,024	1,09,056	3,15,080	7,399	5,063	1,595	14,057	3,01,023	2,212
1900–01 .	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,87,240	2,928
1901–02 .	2,14,250	93,451	3,07,701	6,262	3,878	1,510	11,651	2,96,050	4,464
1902–03 .	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	2,79,536	4,549
1903–04 .	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	2,78,682	3,492
1904–05 .	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	2,77,639	4,855
1905–06 .	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	2,68,370	3,555
1906–07 .	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,67,361	2,841
1907–08 .	18,51,405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	39,65,502	5,002
1908–09 .	20,86,563	19,43,519	40,30,082	7,801	10,607	22,579	40,987	39,89,095	4,623
1909–10 .	20,90,997	17,82,091	38,73,088	7,595	5,957	22,440	35,992	38 37,096	2,705
1910–11 .	19,37,296	19,95,618	39,32,914	8,120	10,879	21,179	40,178	38,92,736	2,973
1911–12 .	19,94,778	21,46,633	41,41,411	25,006	1,09,619	18,030	1,52,655	39,88,756	2,849

*Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Bushire from 1911-12.

No. 3—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **INDIA GENERAL,*** *from 1887-88 to 1911-12*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	2,32,970	60	22,576	..	2,55,600	5,330	1,400	30	6,760	630
1888-89	2,13,420	..	23,000	..	2,36,420	4,910	1,740	60	6,710	730
1889-90	2,20,590	..	21,536	..	2,42,126	4,210	1,950	..	6,160	760
1890-91	2,11,060	..	24,400	..	2,35,460	3,950	1,660	150	5,760	810
1891-92	2,04,020	..	22,700	..	2,26,720	3,640	2,810	..	6,450	490
1892-93	2,24,720	..	28,580	..	2,53,300	4,130	1,740	..	5,870	720
1893-94	2,45,740	..	27,990	..	2,73,730	4,420	4,140	1,790	10,330	1,070
1894-95	2,67,230	..	31,130	..	2,98,360	4,660	1,910	1,410	7,980	120
1895-96	2,41,280	..	23,690	..	2,64,970	4,440	2,630	1,820	8,890	980
1896-97	2,76,280	..	26,960	..	3,03,240	4,400	2,940	1,860	9,200	820
1897-98	2,22,460	..	30,400	..	2,52,860	4,210	2,530	1,870	8,610	1,000
1898-99	2,00,470	..	26,390	..	2,26,860	3,790	4,340	1,980	10,110	1,160
1899-1900	1,88,149	14,095	3,780	..	2,06,024	3,467	3,733	1,595	8,795	465
1900-01	1,73,225	16,230	3,443	..	1,92,898	1,844	1,564	1,708	5,116	781
1901-02	1,98,115	14,405	3,822	903	2,14,250	2,053	2,441	1,510	6,004	1,548
1902-03	1,88,240	..	3,624	518	1,92,382	1,913	2,110	1,578	5,601	1,279
1903-04	1,89,844	..	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904-05	1,83,719	..	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905-06	1,75,313	..	3,295	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906-07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,502
1907-08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,777
1908-09	20,75,653	2,655	7,418	334	20,86,563	3,888	8,071	465	12,424	975
1909-10	20,78,735	3,277	7,990	945	20,90,997	3,949	3,667	873	8,489	1,147
1910-11	19,23,319	4,316	7,873	1,288	19,37,296	4,010	7,266	1,074	12,350	876
1911-12	19,82,053	3,030	8,346	1,369	19,94,778	4,530	77,993	1,112	83,635	1,257

No. 3—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **INDIA, GENERAL,*** *from 1887-88 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karáchi and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	59,140	10	13,970	75,630	24,910	22,340	2,780	2,03,780	9,500	1,440	760	11,700	3,020
1888-89	59,600	..	15,960	81,650	22,980	22,720	2,720	2,05,630	9,680	1,960	920	12,560	4,380
1889-90	54,160	..	13,536	80,496	18,090	23,396	2,259	1,96,820	9,290	1,110	1,030	11,430	4,330
1890-91	55,420	..	17,230	91,340	20,260	25,510	3,970	2,13,670	9,930	1,630	1,090	12,650	4,630
1891-92	54,630	..	17,140	77,630	14,750	23,310	3,020	1,89,880	8,510	1,270	980	10,760	2,500
1892-93	60,180	..	15,340	79,900	18,910	23,520	2,700	2,00,550	9,170	1,610	1,520	12,300	4,900
1893-94	60,560	..	16,130	77,960	21,510	29,240	2,210	2,07,610	9,100	1,370	..	10,470	3,620
1894-95	55,910	..	16,620	73,010	18,690	26,990	2,190	1,93,410	8,630	1,520	..	10,150	240
1895-96	62,070	..	17,770	77,830	17,990	24,130	3,600	2,03,390	8,920	2,810	..	11,730	2,990
1896-97	66,190	..	14,440	72,720	16,120	20,370	1,900	1,91,740	8,360	1,670	210	10,240	3,760
1897-98	61,090	..	13,610	64,550	8,800	17,630	1,410	1,67,190	7,180	1,450	..	8,630	3,110
1898-99	52,860	..	11,500	23,520	770	15,060	2,090	1,05,800	3,550	1,430	..	4,980	1,870
1899-1900	57,250	..	11,316	24,207	609	13,872	1,802	1,09,056	3,932	1,330	..	5,262	1,747
1900-01	58,218	..	10,398	22,974	625	12,103	1,254	1,05,572	4,519	1,595	..	6,114	2,147
1901-02	52,815	..	7,731	21,301	217	10,278	1,109	93,451	4,209	1,438	..	5,647	2,916
1902-03	65,309	..	10,109	20,848	440	986	814	98,506	4,329	1,422	..	5,751	3,270
1903-04	58,080	..	9,996	24,413	383	883	2,956	96,711	4,461	1,911	..	6,372	2,133
1904-05	62,516	..	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	..	6,445	3,486
1905-06	67,760	5	9,157	20,472	775	825	3,611	1,02,605	4,539	3,085	..	7,624	2,441
1906-07	66,352	..	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907-08	2,49,745	11,17,810	1,62,514	8,340	90,624	1,95,068	3,11,170	21,35,211	3,615	2,764	4,396	10,765	3,225
1908-09	3,78,976	11,19,861	1,19,830	24,915	68,966	1,39,249	91,722	19,43,519	3,913	2,536	22,114	28,563	3,648
1909-10	3,81,378	9,78,625	1,17,865	44,546	79,917	73,592	1,06,169	17,82,091	3,646	2,290	21,567	27,503	1,558
1910-11	3,82,870	10,71,241	1,52,875	6,800	1,19,707	1,53,874	1,08,651	19,95,618	4,110	3,613	20,105	27,828	2,097
1911-12	3,97,085	12,39,930	1,62,289	6,800	1,31,772	1,51,249	57,503	21,46,633	20,475	31,626	16,918	69,020	1,592

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands, to which Mysore, Assigned Tracts, Sam'thar, Hyderabad, Muscat and the Presidency have been added from 1907-08 and Bagdad, Bushire from 1911-12.

No. 4

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BURMA**, *from 1887-88 to 1911-12*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (*b*)
1887–88	5,55,860	3,33,680	8,89,540	18,710	7,480	150	26,340	8,63,200		8,610
1888–89	5,46,050	3,63,050	9,11,100	20,470	9,590	600	30,660	8,80,440		11,710
1889–90	7,56,060	4,46,660	12,02,720	24,300	18,620	2,330	45,250	11,57,470		10,070
1890–91	8,01,160	4,49,880	12,51,040	22,690	20,620	390	43,700	12,07,340		10,450
1891–92	8,11,800	5,12,110	13,23,910	25,556	11,780	520	37,850	12,86,060		9,690
1892–93	9,59,400	5,95,490	15,54,890	23,730	15,790	450	44,970	15,09,920		10,470
1893–94	10,02,680	5,58,250	15,60,930	28,080	22,160	800	51,040	15,09,890		16,270
1894–95	11,50,010	5,44,290	16,94,300	28,680	25,950	630	55,260	16,39,040		10,310
1895–96	11,32,810	5,71,500	17,04,310	28,800	27,130	1,620	57,550	16,46,760		11,210
1896–97	10,65,780	5,84,050	16,49,830	30,420	25,850	1,540	57,820	15,92,010		12,550
1897–98	10,39,980	6,61,090	17,01,070	34,070	25,890	980	61,840	16,39,230		12,420
1898–99	10,52,410	7,12,320	17,64,730	35,990	21,120	960	58,070	17,06,660		15,510
1899–1900	11,69,387	7,67,419	19,36,806	37,665	20,095	1,296	59,596	18,77,210		12,317
1900–01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170		18,032
1901–02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804		23,141
1902–03	15,33,053	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061		22,909
1903–04	16,42,124	13,01,183	29,43,307	52,097	42,895	2,192	97,184	28,46,123		31,567
1904–05	18,31,272	14,32,904	33,14,176	55,028	46,171	4,159	1,05,358	32,08,808	5,404	(*a*) 62,023
1905–06	22,93,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,606
1906–07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,425	1,31,622	36,65,039	24,213	28,135
1907–08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,716	32,499
1908–09	23,07,841	12,68,246	35,76,057	54,285	66,302	2,849	1,23,436	34,52,621	25,400	28,125
1909–10	22,33,687	13,77,371	36,11,058	53,876	72,980	3,230	1,30,086	34,80,972	24,554	21,129
1910–11	22,69,215	16,26,693	38,95,908	55,428	67,748	2,664	1,25,838	37,70,070	24,839	20,820
1911–12	20,85,507	15,85,453	36,70,960	57,556	67,606	3,003	1,28,165	35,42,795	25,376	16,751

(*a*) Includes the value of the Stamps sent from Calcutta to form the opening stock of the new Central Depôt at Rangoon for supply to local depôts and the Andamans with effect from the 1st March 1905.

(*b*) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depôt at Rangoon.

No. 4—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BURMA**, *from 1887-88 to 1911-12*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
1887–88	5,55,830	...	...	30	5,55,860	7,430	5,030	...	12,460	2,460
1888–89	5,46,740	...	...	1,310	5,48,050	7,666	6,320	...	13,990	3,230
1889–90	7,48,290	5,130	...	2,320	7,56,060	9,790	8,940	170	18,900	2,700
1890–91	7,98,160	...	320	2,960	8,01,160	10,050	15,900	10	25,960	2,420
1891–92	8,08,780	...	40	3,000	8,11,800	10,030	8,140	30	18,200	3,240
1892–93	9,57,180	...	20	2,229	9,59,400	11,116	10,660	20	21,790	3,060
1893–94	9,98,690	...	...	3,990	10,02,680	11,780	16,180	80	28,040	6,330
1894–95	11,48,760	...	...	1,250	11,50,010	13,370	18,710	130	32,210	3,670
1895–96	11,32,060	...	...	750	11,32,810	12,750	20,060	220	33,030	3,880
1896–97	10,64,580	...	...	1,200	10,65,780	13,390	17,790	430	31,610	3,390
1897–98	10,39,200	...	...	780	10,39,980	13,670	19,600	190	33,360	3,180
1898–99	10,52,410	...	...	...	10,52,410	13,820	15,690	90	29,600	5,020
1899–1900	11,69,387	...	...	...	11,69,387	15,265	16,504	144	31,913	3,743
1900–01	12,27,785	24,473	...	46	12,52,304	9,868	19,055	795	29,668	8,228
1901–02	13,86,454	37,829	...	285	14,24,568	10,942	24,079	111	35,132	11,384
1902–03	15,44,669	38,333	...	51	15,83,053	11,735	25,074	165	36,974	10,428
1903–04	15,99,383	42,740	...	1	16,42,124	13,784	30,788	121	44,693	13,214
1904–05	18,18,772	62,500	...	...	18,81,272	14,936	35,438	231	50,656	30,709
1905–06	22,22,995	70,302	...	...	22,93,297	16,727	50,236	328	67,290	13,834
1906–07	24,06,245	73,035	...	...	24,79,280	17,505	50,824	134	68,463	12,810
1907–08	23,87,764	85,139	...	...	24,72,903	17,678	51,602	236	69,516	15,804
1908–09	22,11,806	96,005	...	...	23,07,811	17,007	48,443	118	65,568	13,098
1909–10	21,32,045	1,01,512	...	130	22,33,687	16,661	47,381	123	64,665	11,533
1910–11	21,63,163	1,06,052	...	...	22,69,215	15,831	47,490	256	63,577	11,110
1911–12	20,66,237	17,900	...	1,370	20,85,507	14,310	44,780	189	59,279	5,355

No. 4—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BURMA** *from 1887-88 to 1911-12* *

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	1,11,220	1,23,890	16,150	44,780	8,130	12,040	17,500	3,23,680	11,280	2,450	150	13,880	6,150
1888-89	1,42,320	1,20,710	16,700	52,680	8,220	2,790	19,630	3,63,050	12,810	3,260	600	16,670	8,480
1889-90	2,02,720	1,39,850	14,260	66,590	9,270	440	16,530	4,46,660	14,510	9,680	2,160	26,350	7,370
1890-91	2,05,040	1,33,740	9,610	70,260	9,050	8,660	13,580	4,49,880	12,640	4,720	380	17,740	8,040
1891-92	2,37,200	1,40,490	11,360	79,270	6,310	19,720	17,740	5,12,110	15,520	3,640	490	19,650	6,650
1892-93	2,87,140	1,48,380	11,970	86,020	8,050	30,250	23,680	5,95,490	17,620	5,130	430	23,180	7,410
1893-94	2,93,370	1,46,080	10,960	77,250	6,300	260	24,030	5,58,250	16,300	5,980	720	23,000	9,940
1894-95	2,78,000	1,43,160	6,880	78,290	5,200	220	32,540	5,44,290	15,310	7,240	500	23,050	6,640
1895-96	2,73,190	1,43,760	8,620	84,010	5,970	420	55,530	5,71,500	16,020	7,050	1,400	24,470	7,330
1896-97	2,82,180	1,69,390	9,140	90,740	7,540	1,140	23,920	5,84,050	17,040	8,060	1,110	26,210	9,160
1897-98	3,45,560	1,58,260	12,720	1,03,360	11,160	950	29,080	6,61,090	21,400	6,290	790	28,480	9,240
1898-99	3,68,380	1,77,110	13,640	1,12,540	10,720	1,060	28,870	7,12,320	22,170	5,420	880	28,470	10,490
1899-1900	3,69,772	2,35,939	12,241	1,10,051	9,128	1,288	29,000	7,67,419	22,340	4,191	1,152	27,683	8,571
1900-01	4,19,403	2,04,050	16,862	1,34,396	16,157	1,841	37,919	8,30,628	26,531	6,121	1,452	34,104	9,807
1901-02	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902-03	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903-04	6,43,746	3,80,712	39,533	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904-05	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,904	40,052	10,732	3,928	54,712	31,315
1905-06	7,31,676	3,73,839	42,376	97,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906-07	7,27,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907-08	7,69,818	4,50,640	35,669	..	21,690	21,317	71,254	13,61,388	39,940	13,911	2,637	56,488	16,596
1908-09	7,24,030	3,75,020	38,693	..	24,041	31,252	75,210	12,68,246	37,273	17,859	2,731	57,863	15,027
1909-10	6,86,120	3,47,459	40,355	..	19,661	19,640	64,136	13,77,371	37,215	25,099	3,107	65,421	9,596
1910-11	6,96,096	4,57,458	59,319	..	30,716	30,085	1,52,719	16,26,693	39,597	20,256	2,408	62,261	9,710
1911-12	7,45,425	4,16,309	49,436	..	33,715	47,726	92,842	15,85,453	43,246	22,826	2,814	68,886	11,396

(a) Includes from 1909-10 Rs. 2,00,000 annually as contribution on account of unified stamps

No. 5

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **ASSAM**, *from 1887-88 to 1911-12*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1887-88	6,01,990	1,84,830	7,86,820	14,850	4,610	350	19,810	7,67,010	2,860	13,610
1888-89	5,36,240	1,90,530	7,26,770	14,010	4,250	370	18,630	7,08,140	3,090	14,210
1889-90	5,90,140	2,12,890	8,03,030	15,380	3,480	160	19,020	7,84,010	2,570	16,210
1890-91	5,47,060	2,20,590	7,67,650	14,960	4,330	180	19,470	7,48,180	2,720	16,250
1891-92	5,90,990	2,29,830	8,20,820	15,990	4,830	240	21,060	7,99,760	3,370	11,890
1892-93	5,71,240	2,44,020	8,15,260	16,330	4,170	260	20,760	7,94,500	(b)	19,560
1893-94	6,02,240	2,44,930	8,47,170	16,670	5,320	180	22,170	8,25,000	..	19,400
1894-95	5,85,150	2,34,070	8,19,220	16,100	5,860	220	22,180	7,97,040	..	21,630
1895-96	6,40,290	2,44,540	8,84,830	17,420	5,820	180	23,420	8,61,410	..	29,050
1896-97	6,40,760	2,56,420	8,97,180	17,880	5,470	270	23,620	8,76,560	..	12,100
1897-98	6,13,230	2,56,520	8,69,750	17,210	4,600	540	22,350	8,47,400	..	19,180
1898-99	7,16,570	2,51,200	9,67,770	18,360	4,340	420	23,120	9,44,650	..	19,090
1899-1900	6,88,700	2,38,400	9,27,100	17,810	5,420	710	23,940	9,03,160	..	16,911
1900-01	6,85,750	2,60,780	9,46,530	19,240	6,200	330	25,770	9,20,760	..	19,905
1901-02	6,93,047	2,55,173	9,48,220	19,256	4,973	366	24,595	9,23,625	..	29,472
1902-03	7,29,539	2,94,679	10,24,218	21,090	5,629	719	27,438	9,96,780	..	22,083
1903-04	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	..	21,952
1904-05	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	..	19,863
1905-06 (a)	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	..	97,354
1906-07	65,23,587	25,45,128	90,68,715	1,99,518	42,535	5,441	2,47,494	88,21,221	..	1,76,239
1907-08	69,81,136	26,57,754	96,38,890	2,08,053	39,252	6,356	2,53,661	93,85,229	..	2,06,012
1908-09	72,68,786	26,71,178	99,39,964	2,10,947	44,423	7,040	2,62,410	96,77,554	..	1,96,976
1909-10	75,04,062	26,59,866	1,01,63,928	2,11,557	41,106	6,572	2,59,235	99,04,693	..	2,01,567
1910-11	80,52,132	26,21,396	1,06,73,528	2,13,511	45,784	6,658	2,65,953	1,04,07,575	..	1,82,812
1911-12 (a)	8,77,199	3,08,742	11,85,941	24,020	13,747	2,624	40,391	11,45,550	..	26,360

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes of 1905 and 1912

(b) The cost has been debited to the head "General Administration" in the Finance Accounts since 1892-93

No. 5—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **ASSAM**, *from 1887-88 to 1911-12*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	5,64,190	25,880	11,920	..	6,01,990	9,430	3,740	130	13,300	4,140
1888-89	4,96,110	28,150	11,980	..	5,36,240	8,390	3,430	180	12,000	4,520
1889-90	5,47,990	30,010	12,140	..	5,90,140	9,050	2,546	76	11,660	4,940
1890-91	5,04,740	30,250	12,070	..	5,47,060	8,430	2,560	40	11,030	4,700
1891-92	5,49,606	28,890	12,500	..	5,90,996	9,110	3,690	90	12,890	5,280
1892-93	5,29,130	29,480	12,630	..	5,71,240	8,970	2,930	130	12,030	4,920
1893-94	5,58,160	30,890	13,190	..	6,02,240	9,400	4,100	70	13,570	5,660
1894-95	5,42,440	29,900	12,810	..	5,85,150	9,030	2,820	100	11,950	6,550
1895-96	5,97,270	29,600	13,310	10	6,40,290	10,040	4,160	60	14,260	6,500
1896-97	5,96,860	29,990	13,910	..	6,40,760	10,030	3,190	180	13,400	6,190
1897-98	5,71,970	28,300	12,960	..	6,13,230	19,480	3,220	470	13,170	5,160
1898-99	6,69,260	35,250	14,060	..	7,16,570	16,730	3,030	100	13,860	5,860
1899-1900	6,40,440	35,640	13,620	..	6,88,700	10,550	3,420	600	14,570	5,232
1900-01	6,36,780	34,220	14,750	..	6,85,750	16,580	4,300	200	11,080	6,106
1901-02	6,45,491	33,201	14,355	..	6,93,047	6,593	3,350	240	10,183	7,209
1902-03	6,75,592	33,548	15,399	..	7,29,539	6,932	2,806	432	10,170	9,145
1903-04	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904-05	6,63,911	43,393	16,321	..	7,22,725	7,119	2,977	101	10,197	8,391
1905-06 (a)	59,90,693	3,52,778	1,56,553	..	65,00,024	64,745	27,589	25	92,359	32,038
1906-07	60,11,894	3,56,318	1,55,375	..	65,23,587	64,847	26,141	1,916	93,904	59,581
1907-08	64,26,308	3,82,475	1,72,353	..	69,81,136	69,744	23,480	2,038	95,262	70,483
1908-09	66,97,605	3,94,895	1,76,286	..	72,68,786	72,725	26,032	5,150	1,03,907	79,445
1909-10	69,29,381	3,98,395	1,76,286	..	75,04,062	74,484	23,770	1,637	99,891	69,969
1910-11	74,55,817	4,07,172	1,85,971	3,672	80,52,132	79,800	23,848	1,551	1,09,999	68,711
1911-12 (a)	8,07,702	50,416	19,064	17	8,77,199	8,574	9,481	664	18,719	9,970

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 5—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **ASSAM**, *from 1887-88 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	1,63,690	..	1,330	8,620	..	6,700	4,490	1,84,830	5,420	870	220	6,510	9,470
1888-89	1,70,190	..	1,240	8,640	..	6,580	3,880	1,90,530	5,620	820	190	6,630	9,690
1889-90	1,92,560	..	1,210	8,830	..	6,410	3,880	2,12,890	6,330	940	90	7,360	11,270
1890-91	2,01,530	..	480	8,980	..	6,320	3,010	2,20,580	5,590	1,770	140	8,440	11,550
1891-92	2,09,130	..	1,090	10,180	..	6,130	3,300	2,29,830	6,830	1,140	150	8,170	6,610
1892-93	2,21,540	..	1,170	10,500	..	7,440	3,370	2,44,020	7,360	1,240	130	8,730	14,640
1893-94	2,19,740	..	1,060	11,550	..	6,890	5,690	2,44,930	7,270	1,220	110	8,600	13,740
1894-95	2,10,400	..	600	12,380	..	7,030	3,660	2,34,070	7,970	3,040	120	10,230	15,980
1895-96	2,19,300	..	470	13,610	..	6,960	4,200	2,44,540	7,380	1,660	120	9,160	12,550
1896-97	2,33,570	..	740	14,720	..	6,600	3,790	2,59,420	7,650	2,280	90	10,220	15,910
1897-98	2,30,430	..	410	14,620	..	6,930	4,130	2,56,520	7,730	1,380	70	9,180	14,920
1898-99	2,24,780	..	260	15,310	..	6,830	4,020	2,51,200	7,630	1,310	320	9,260	13,230
1899-1900	2,09,410	..	520	16,430	..	6,870	5,170	2,38,400	7,260	2,000	110	9,370	11,679
1900-01	2,31,640	..	470	16,810	..	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02	2,24,961	113	1,377	15,446	..	8,455	4,821	2,55,173	12,863	1,823	126	14,412	12,263
1902-03	2,56,078	345	480	16,647	..	6,902	14,227	2,94,679	14,158	2,823	287	17,268	12,938
1903-04	2,48,411	289	216	16,567	..	7,169	6,165	2,78,757	13,814	4,132	92	18,038	14,535
1904-05	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,600	11,472
1905-06 (a)	20,51,267	..	39,158	92,696	7	66,916	19,938	22,69,062	1,20,909	12,460	2,834	1,36,203	65,316
1906-07	23,18,583	..	38,296	1,10,000	..	57,565	20,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08	24,24,358	1,000	31,427	1,10,000	30	68,568	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529
1908-09	24,34,423	378	27,834	1,10,000	151	68,530	29,862	26,71,178	1,38,222	18,391	1,890	1,58,503	1,26,531
1909-10	24,24,312	1,740	22,803	1,10,000	138	70,564	30,300	26,59,366	1,37,073	17,336	4,935	1,59,344	1,31,598
1910-11	23,78,604	8,421	27,343	1,10,000	159	69,933	26,936	26,21,396	1,33,711	17,136	5,107	1,55,954	1,14,101
1911-12 (a)	2,91,644	3,266	218	..	..	7,820	5,794	3,08,742	15,446	4,266	1,960	21,672	16,490

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes of 1905 and 1912

No. 6

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BENGAL**, *from 1887-88 to 1911-12*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1887-88	1,02,64,780	35,51,250	1,38,16,030	2,21,626	1,30,450	4,610	3,56,680	1,34,59,350	73,110	1,88,040
1888-89	1,00,88,110	37,50,870	1,38,38,980	1,99,190	1,21,920	5,780	3,26,890	1,35,12,090	70,990	2,18,900
1889-90	1,03,48,830	38,88,950	1,42,37,780	2,07,600	1,19,770	7,690	3,35,060	1,39,02,720	63,010	2,33,220
1890-91	1,01,38,710	41,17,890	1,43,06,600	2,08,160	1,34,450	6,200	3,43,810	1,39,62,790	63,900	2,12,350
1891-92	1,09,50,620	41,49,840	1,51,00,460	2,18,260	1,32,210	6,020	3,56,490	1,47,43,970	68,280	1,58,250
1892-93	1,11,93,560	43,51,900	1,55,45,460	2,28,010	1,45,730	7,180	3,80,920	1,51,64,540	70,530	2,90,370
1893-94	1,14,98,550	44,77,590	1,59,76,140	2,35,260	1,43,770	6,930	3,85,960	1,55,90,180	74,710	3,14,800
1894-95	1,21,67,580	45,33,570	1,67,01,150	2,38,740	1,57,770	6,930	4,03,440	1,62,97,710	71,020	3,35,180
1895-96	1,21,59,500	46,12,130	1,67,71,630	2,39,430	1,53,130	7,490	4,00,050	1,63,71,580	74,920	3,34,680
1896-97	1,24,20,620	51,53,680	1,75,74,300	2,56,060	1,59,170	5,160	4,20,390	1,71,53,910	75,780	3,36,860
1897-98	1,27,07,210	50,52,210	1,77,59,420	2,59,740	1,66,560	4,650	4,30,950	1,73,28,470	73,790	3,45,360
1898-99	1,27,87,610	45,93,470	1,73,81,080	2,51,440	1,56,300	4,770	4,12,510	1,69,68,570	72,160	3,09,860
1899-1900	1,34,67,293	48,11,595	1,82,78,888	2,59,361	1,59,749	4,437	4,23,547	1,78,55,341	80,504	3,02,364
1900-01	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,909
1901-02	1,36,77,280	53,28,279	1,90,05,559	3,28,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04	1,45,22,636	53,12,878	1,98,35,514	3,33,381	1,85,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05	1,52,49,002	56,16,296	2,08,65,298	(a)3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b)19,098	3,15,821
1905-06(c)	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	..	3,49,792	1,40,13,170	7,084	1,67,328
1906-07	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,955	..	3,50,512	1,43,56,170	10,473	1,91,990
1907-08	1,06,39,520	49,48,755	1,55,88,275	2,09,624	1,51,817	..	3,60,841	1,52,27,434	9,101	1,92,797
1908-09	1,07,97,407	48,01,819	1,55,99,226	2,09,339	1,65,786	..	3,75,125	1,52,24,101	26,798	2,26,255
1909-10	1,11,39,083	44,78,300	1,56,17,383	2,05,403	1,71,622	..	3,77,025	1,52,40,358	26,131	1,99,776
1910-11	1,12,97,465	46,63,045	1,58,60,510	2,03,863	1,74,008	..	3,77,871	1,54,82,639	25,042	1,98,658
1911-12(c)	1,41,52,219	59,58,305	2,01,10,524	3,16,223	1,79,259	..	4,95,482	1,96,15,042	26,543	3,00,128

(a) Includes R1,596 on account of the district establishment
(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July 1904
(c) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 6—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BENGAL**, *from 1887-88 to 1911-12*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	95,30,440	5,48,810	1,85,530	..	1,02,64,780	1,43,290	94,240	..	2,37,530	70,600
1888-89	93,29,380	5,70,830	1,87,900	..	1,00,88,110	1,15,600	83,470	..	1,99,070	89,260
1889-90	95,71,510	5,79,880	1,97,440	..	1,03,48,830	1,18,650	89,000	..	2,07,650	88,040
1890-91	94,95,350	4,96,160	1,97,200	..	1,01,88,710	1,15,030	98,110	..	2,13,140	76,960
1891-92	1,01,92,780	5,40,760	2,17,080	..	1,09,50,620	1,23,760	90,490	..	2,14,250	80,160
1892-93	1,04,11,770	5,61,080	2,20,710	..	1,11,93,560	1,25,770	98,400	..	2,24,170	87,960
1893-94	1,06,75,040	5,90,180	2,33,330	..	1,14,98,550	1,29,030	96,140	..	2,25,170	1,08,510
1894-95	1,13,22,280	6,05,200	2,40,100	..	1,21,67,580	1,32,990	1,03,150	..	2,36,140	1,22,230
1895-96	1,13,15,600	6,04,050	2,39,850	..	1,21,59,500	1,35,120	1,04,680	..	2,39,800	1,19,660
1896-97	1,15,32,720	6,35,420	2,52,480	..	1,24,20,620	1,41,290	1,08,360	..	2,49,650	1,19,290
1897-98	1,17,97,360	6,51,010	2,58,840	..	1,27,07,210	1,44,310	1,07,360	..	2,51,670	1,14,450
1898-99	1,18,54,570	6,75,400	2,57,640	..	1,27,87,610	1,47,090	1,02,120	..	2,49,210	1,07,820
1899-1900	1,25,11,391	6,89,119	2,66,783	..	1,34,67,293	1,52,671	1,00,180	..	2,58,851	1,06,781
1900-01	1,23,44,307	6,91,462	2,73,315	..	1,33,09,084	1,24,309	1,03,469	..	2,27,778	1,05,271
1901-02	1,26,43,091	7,54,984	2,79,205	..	1,36,77,280	1,22,744	97,363	..	2,20,107	1,26,720
1902-03	1,31,09,063	7,67,519	2,92,271	..	1,41,68,853	1,24,747	1,00,100	..	2,24,847	1,31,659
1903-04	1,34,38,760	7,82,979	3,00,897	..	1,45,22,636	1,28,378	1,26,088	..	2,54,466	1,27,406
1904-05	1,41,14,450	8,17,618	3,16,934	..	1,52,49,002	1,37,374	1,07,991	..	2,45,365	1,32,686
1905-06(a)	96,11,956	5,28,489	1,84,369	..	1,03,24,814	85,335	1,00,508	..	1,85,843	85,424
1906-07	94,65,598	5,54,845	1,93,782	..	1,02,14,225	87,445	88,087	..	1,75,532	92,421
1907-08	98,80,478	5,65,759	1,93,283	..	1,06,39,520	88,558	98,266	..	1,86,824	82,897
1908-09	1,00,57 341	5,49,706	1,90,360	..	1,07,97,407	89,107	1,06,615	..	1,95,722	88,263
1909-10	1,03,50,432	5,82,480	2,05,821	350	1,11,39,083	94,236	1,09,570	..	2,03,806	97,577
1910-11	1,05,09,357	5,76,569	2,11,281	258	1,12,97,465	99,171	1,14,978	..	2,14,149	96,607
1911-12(a)	1,31,99,993	6,50,467	3,01,747	12	1,41,52,219	1,31,046	1,11,388	..	2,42,434	1,25,068

(a) Variations in the figures for 1905-06 and 1911-12 are due to territorial changes in 1905 and 1912

No. 6—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BENGAL**, *from 1887-88 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88 .	23,07,940	5,76,250	96,110	2,22,420	50,840	1,48,960	1,48,730	35,51,250	78,330	36,210	4,910	1,19,150	1,17,440
1888-89 .	24,55,520	6,32,460	1,11,750	2,28,720	51,320	1,71,080	1,00,020	37,50,870	83,590	38,450	5,780	1,27,820	1,29,640
1889-90 .	25,79,030	6,41,940	1,18,670	2,40,900	42,730	1,55,640	1,10,040	38,88,950	88,950	30,770	7,690	1,27,410	1,45,180
1890-91 .	25,54,280	7,41,400	1,03,650	2,62,140	43,790	1,86,110	2,26,520	41,17,890	88,130	36,340	6,200	1,30,670	1,35,390
1891-92 .	27,90,110	6,68,650	1,08,650	2,92,330	40,220	1,61,730	88,150	41,49,840	94,500	41,720	6,020	1,42,240	78,090
1892-93 .	30,18,510	6,59,820	1,12,900	3,09,810	36,460	1,78,040	36,360	43,51,900	1,02,240	47,330	7,180	1,56,750	2,02,420
1893-94 .	31,16,230	6,54,510	1,24,940	3,33,610	42,440	1,64,900	40,960	44,77,590	1,06,230	47,630	6,930	1,60,790	2,06,290
1894-95 .	31,43,800	6,65,280	1,06,940	3,41,540	37,870	1,96,150	41,990	45,33,570	1,05,750	54,620	6,930	1,67,300	2,12,950
1895-96 .	30,66,140	7,68,410	1,30,340	3,56,370	39,050	1,89,230	68,590	46,12,130	1,04,310	48,450	7,490	1,60,250	2,15,020
1896-97 .	38,45,660	8,94,390	1,24,500	3,89,950	43,650	1,73,610	50,920	51,53,680	1,14,770	50,810	5,160	1,70,740	2,17,910
1897-98 .	34,72,430	8,60,190	86,030	3,74,600	35,600	1,84,250	39,110	50,52,210	1,15,420	59,200	4,650	1,79,270	2,30,910
1898-99 .	21,13,340	7,04,090	78,640	3,67,730	30,590	1,75,500	1,23,580	45,93,470	1,04,350	54,190	4,770	1,63,310	2,02,040
1899-1900	31,94,923	8,30,045	1,02,656	3,85,109	41,162	1,94,783	62,917	48,11,595	1,06,690	53,569	4,437	1,64,696	1,95,583
1900-01 .	36,82,858	7,48,257	1,23,698	4,13,467	50,000	59,169	48,207	51,25,746	1,90,768	56,928	7,618	2,55,314	2,35,638
1901-02 .	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,997	69,187	53,28,279	2,06,167	62,780	4,935	2,73,882	1,77,977
1902-03 .	36,51,626	8,45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,697	4,652	2,70,650	1,71,558
1903-04 .	35,88,208	7,98,594	1,31,406	4,66,597	56,793	2,03,667	67,613	53,12,878	2,05,003	59,237	6,446	2,70,686	1,86,429
1904-05 .	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,14,425	61,476	8,361	2,81,262	1,83,135
1905-06(b)	22,06,810	9,67,303	1,34,409	4,04,327	82,478	1,82,038	66,783	40,38,148	1,11,668	52,261	..	1,63,948	81,904
1906-07 .	25,53,689	10,38,516	1,49,572	..	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	..	1,74,980	99,559
1907-08 .	24,92,870	11,17,985	1,62,505	..	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	..	1,74,017	1,09,900
1908-09 .	26,92,605	11,19,924	1,14,495	..	68,849	6,84,911	1,21,035	48,01,819	1,20,232	59,171	..	1,79,403	1,37,992
1909-10 .	24,01,553	9,72,058	1,16,218	..	79,773	1,59,997	2,78,701	44,78,300	1,11,167	62,052	..	1,73,219	1,02,199
1910-11 .	22,27,695	10,71,266	1,64,978	..	1,19,439	2,21,642	2,88,025	45,63,045	1,04,692	59,030	..	1,63,722	1,02,051
1911-12(b)	33,31,503	12,69,055	1,78,101	..	1,31,665	2,47,930	2,51,051	59,58,305	1,85,177	67,871	..	2,53,048	1,75,069

(a) Includes Rs. 4,70,000 annually for 1909-10 and 1910-11 and Rs. 4,99,000 for 1911-12 as contribution on account of unified stamps

(b) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 7

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BIHAR** *and* **ORISSA*** *for 1911-12*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1911-12 . . .	49,22,705	12,00,029	61,22,734	94,929	33,631	...	1,28,560	59,94,174	3,245	88,857

No. 7—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BIHAR** *and* **ORISSA*** *for 1911-12*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	45,18,474	3,04,803	99,428	—	49,22,705	47,329	9,113	—	56,442	41,924

* Constituted a separate province out of Bengal in 1912

No. 7—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BIHAR** *and* **ORISSA*** *for 1911-12*

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the stamp office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	11,21,322	530	13,414	133	49,215	15,415	12,00,029	47,600	24,518		72,118	46,933

*Constituted a separate province out of Bengal in 1912

No. 8

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **UNITED PROVINCES** *from 1887-88 to 1911-12*

	RECEIPTS			CHARGES						
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
1887-88 . .	49,54,800	16,34,360	65,89,160	53,390	80,740	7,920	1,42,050	64,47,110	11,740	1,00,440
1888-89 . .	49,51,580	16,51,060	66,02,640	53,660	80,220	7,120	1,41,000	64,61,640	11,420	1,04,660
1889-90 . .	52,32,370	17,09,510	69,41,880	53,910	93,660	8,630	1,56,200	67,85,680	12,330	1,08,720
1890-91 . .	50,52,120	16,80,690	67,32,810	54,420	90,160	7,690	1,52,270	65,80,540	11,350	1,02,220
1891-92 . .	52,03,230	17,32,090	69,35,320	55,260	90,900	8,730	1,54,890	67,80,430	11,120	75,680
1892-93 . .	54,10,130	17,42,080	71,52,210	55,730	89,460	8,340	1,53,530	69,98,680	(a)	74,030
1893-94 . .	54,74,910	17,74,910	72,49,820	57,480	96,180	8,710	1,62,370	70,87,450	...	98,570
1894-95 . .	52,08,390	18,68,410	70,77,300	65,550	78,870	9,530	1,53,950	69,23,350	...	91,250
1895-96 . .	54,34,560	18,65,430	72,99,990	49,130	72,750	10,660	1,32,540	71,67,450	...	1,03,130
1896-97 . .	52,36,870	18,55,860	70,92,730	49,700	83,360	10,080	1,43,140	69,49,590	...	89,990
1897-98 . .	55,38,180	17,83,590	73,21,770	50,550	76,700	18,300	1,45,550	71,76,220	...	1,50,440
1898-99 . .	56,81,930	17,33,770	74,15,700	47,960	89,030	13,320	1,50,310	72,65,390	...	1,17,780
1899-1900 . .	57,87,130	17,69,810	75,56,940	52,050	88,270	14,790	1,55,110	74,01,830	...	97,079
1900-01 . .	63,27,630	19,59,880	82,87,510	1,15,366	92,000	15,460	2,22,820	80,64,690	...	1,16,248
1901-02 . .	64,65,380	19,15,630	83,81,010	1,19,760	82,890	16,040	2,18,690	81,62,320	...	1,13,071
1902-03 . .	61,89,098	18,57,662	80,46,760	1,10,197	94,116	15,728	2,20,041	78,26,719	...	1,05,843
1903-04 . .	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	80,22,773	...	1,04,827
1904-05 . .	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	82,21,014	...	1,02,417
1905-06 . .	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	86,47,754	...	88,832
1906-07 . .	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	89,83,717	...	83,040
1907-08 . .	73,54,619	23,91,706	97,46,325	1,30,461	1,10,928	13,296	2,54,685	94,91,640	...	82,615
1908-09 . .	77,54,338	22,29,361	99,83,699	1,28,094	1,17,788	13,499	2,59,381	97,24,318	...	96,124
1909-10 . .	86,37,454	24,02,718	1,10,40,172	1,41,572	1,19,548	13,775	2,74,895	1,07,65,277	...	89,629
1910-11 . .	96,37,028	24,13,294	1,20,50,322	1,41,660	1,14,740	14,184	2,70,584	1,17,79,738	...	1,23,040
1911-12 . .	85,87,318	24,57,363	1,10,44,681	1,41,666	1,02,655	16,441	2,60,762	1,07,83,919	...	1,16,992

(a) The cost has been debited to the head "general administration" since 1892-93

No. 8—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **UNITED PROVINCES,** *from 1887-8 to 1911-12*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta.
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1887-88	46,49,290	2,87,410	..	18,100	49,54,800	9,600	44,800	2,420	56,820	48,050
1888-89	46,45,960	3,05,620	..	..	49,51,580	8,880	47,420	2,240	58,540	50,440
1889-90	49,10,210	3,22,160	..	..	52,32,370	3,450	54,070	2,420	64,940	55,410
1890-91	47,37,200	3,14,920	..	..	50,52,120	7,780	53,000	2,120	62,900	49,330
1891-92	48,74,720	3,28,510	..	..	52,03,230	8,280	56,080	2,328	66,680	42,740
1892-93	50,67,550	3,52,580	..	..	54,10,130	8,280	54,730	2,130	65,140	45,810
1893-94	50,68,200	3,06,710	..	..	54,74,910	8,250	60,010	2,360	70,620	52,890
1894-95	48,30,060	3,78,830	..	..	52,08,890	11,720	50,430	2,460	64,610	49,250
1895-96	50,48,400	3,86,160	..	..	54,34,560	1,630	43,340	2,760	47,730	61,220
1896-97	48,63,870	3,73,000	..	..	52,36,870	1,240	48,960	2,560	52,760	50,600
1897-98	51,26,990	3,67,010	44,180	..	55,38,180	3,920	49,210	9,530	62,660	51,190
1898-99	52,17,190	3,83,020	81,720	..	56,81,930	6,190	52,810	5,140	64,140	46,250
1899-1900	53,11,800	3,89,180	86,150	..	57,87,130	6,750	57,630	6,080	70,460	37,952
1900-01	57,98,160	4,39,280	90,190	..	63,27,630	45,330	51,650	5,670	1,02,650	43,901
1901-02	59,08,440	4,67,000	89,940	..	64,65,380	48,890	47,260	6,910	1,03,100	51,752
1902-03	56,28,479	4,74,264	86,355	..	61,89,098	45,479	56,548	5,286	1,07,313	50,155
1903-04	57,62,517	4,63,894	85,398	..	63,11,809	46,260	56,660	5,177	1,08,197	50,586
1904-05	59,18,512	4,91,421	87,802	..	64,97,735	48,449	56,001	4,595	1,09,045	51,047
1905-06	62,26,538	4,76,539	89,814	..	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07	65,31,186	4,78,778	90,276	..	71,00,240	52,180	61,365	3,987	1,17,532	42,584
1907-08	67,83,389	4,77,863	93,367	..	73,54,619	53,705	57,943	3,899	1,15,547	46,705
1908-09	72,35,067	4,27,569	91,702	..	77,54,338	56,271	73,113	4,362	1,33,746	39,838
1909-10	80,60,007	4,75,653	1,01,794	..	86,37,454	63,759	70,050	4,286	1,38,089	55,266
1910-11	90,60,349	4,76,795	99,884	..	96,37,028	66,117	72,313	4,734	1,43,164	56,295
1911-12	79,76,474	5,08,360	1,62,484	..	86,37,318	64,513	67,912	6,406	1,28,831	48,340

No. 8—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **UNITED PROVINCES,** *from 1887-88 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1887-88	13,90,450	17,000	96,700	95,890	6,030	1,510	26,780	16,34,360	43,790	35,940	5,500	85,230	52,390
1888-89	14,13,550	15,090	92,570	89,350	9,370	6,010	24,120	16,51,060	44,780	32,800	4,880	82,460	54,220
1889-90	14,70,210	14,930	91,550	90,670	6,100	6,240	29,810	17,09,510	45,460	39,590	6,210	91,260	53,310
1890-91	14,65,100	16,050	81,140	84,930	7,080	6,510	19,880	16,80,690	46,440	37,160	5,570	89,370	52,880
1891-92	15,01,140	16,830	88,220	90,390	5,860	6,100	23,550	17,32,090	46,480	34,820	6,410	88,210	32,940
1892-93	15,19,660	14,690	85,530	89,800	5,610	6,920	19,820	17,42,030	47,450	34,730	6,210	88,390	28,220
1893-94	15,41,880	12,090	95,970	93,960	5,590	6,400	19,020	17,74,910	49,230	36,170	6,350	91,750	37,680
1894-95	16,26,480	10,430	98,210	1,00,290	4,490	7,410	21,100	18,68,410	53,830	28,440	7,070	89,340	42,000
1895-96	16,09,320	12,960	1,07,260	99,220	3,750	10,490	22,430	18,65,430	47,500	29,410	7,900	84,810	41,910
1896-97	16,22,250	12,260	91,380	97,470	2,450	10,030	20,020	18,55,860	48,460	34,490	7,520	90,380	39,390
1897-98	15,64,560	20,690	71,160	97,890	2,640	10,130	16,520	17,83,590	46,630	27,490	8,770	82,890	99,250
1898-99	15,23,210	11,310	47,740	98,900	3,200	9,430	39,980	17,33,770	41,770	36,220	8,180	86,170	71,530
1899-1900	15,39,550	12,780	64,580	1,08,300	4,250	13,270	27,080	17,69,810	45,300	30,640	8,710	84,650	59,127
1900-01	17,34,870	9,920	68,740	1,10,370	3,200	13,570	19,210	19,59,880	70,030	40,350	9,790	1,20,170	72,347
1901-02	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,319
1902-03	15,94,503	10,788	63,784	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04	16,49,806	15,276	69,072	1,18,657	2,383	43,395	41,343	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05	16,78,682	14,759	67,637	1,25,594	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,380
1905-06	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,228	43,609
1906-07	18,11,681	12,830	91,394	1,40,000	2,118	45,821	16,998	21,20,842	67,957	42,792	9,084	1,19,833	40,282
1907-08	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,117
1908-09	19,05,798	11,663	73,304	1,40,000	3,127	48,127	47,442	22,29,361	71,823	44,675	9,137	1,25,635	58,286
1909-10	20,83,844	11,702	71,116	1,40,000	6,261	45,382	44,413	24,02,718	77,813	49,498	9,495	1,36,806	34,363
1910-11	20,39,444	14,140	99,139	1,40,000	7,654	47,892	65,925	24,13,294	75,543	42,427	9,450	1,27,420	66,745
1911-12	20,93,377	17,317	99,492	1,40,000	6,492	46,172	54,513	24,57,363	77,153	44,743	10,035	1,31,931	68,652

STAMPS

No. 9

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **PUNJAB**, *from 1887-88 to 1911-12*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karáchi
	Judicial stamps	Non-judicial stamps	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total			
1887-88	24,23,170	13,05,820	37,28,990	84,000	30,800	10,500	1,25,300	36,03,690	10,380	65,380
1888-89	25,47,460	13,53,840	39,01,300	87,710	39,220	9,770	1,36,700	37,64,600	10,720	63,060
1889-90	25,75,220	13,30,910	39,06,130	88,540	37,530	15,620	1,41,690	37,64,440	(a)	64,790
1890-91	25,47,590	13,45,850	38,93,440	88,660	34,580	17,270	1,40,510	37,52,930	...	60,110
1891-92	26,50,900	14,25,810	40,76,710	93,990	32,700	20,220	1,46,910	39,29,800	..	38,940
1892-93	25,72,900	15,37,730	41,10,630	96,630	39,140	22,170	1,57,940	39,52,690	..	77,000
1893-94	27,52,910	13,86,350	41,39,260	93,300	36,040	21,980	1,51,320	39,87,940	..	75,150
1894-95	26,94,910	13,22,200	40,17,110	89,900	36,150	24,940	1,50,990	38,66,120	...	73,510
1895-96	28,35,570	14,31,650	42,67,220	94,950	38,160	27,240	1,60,350	41,06,870	..	80,860
1896-97	29,38,990	16,60,370	45,99,360	1,03,970	43,660	26,280	1,73,910	44,25,450	..	84,560
1897-98	28,19,360	15,90,490	44,09,850	99,700	38,940	27,610	1,66,220	42,43,630	..	80,690
1898-99	28,05,490	14,74,350	42,79,840	93,780	40,640	26,120	1,60,540	41,19,300	..	69,700
1899-1900	27,65,993	15,64,801	43,30,794	97,169	48,217	29,061	1,74,447	41,56,347	...	69,477
1900-01	27,31,749	15,53,963	42,85,712	95,483	45,651	28,554	1,69,688	41,16,024	..	62,433
1901-02	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	..	54,750
1902-03	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	...	51,553
1903-04	27,77,106	12,77,036	40,54,142	84,329	50,907	27,854	1,63,090	38,91,052	...	55,166
1904-05	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	..	55,378
1905-06	24,97,655	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	...	35,199
1906-07	25,88,303	12,72,767	38,61,070	77,815	60,144	22,061	1,60,020	37,01,050	...	48,069
1907-08	27,44,188	13,50,071	40,94,259	82,693	66,715	26,437	1,69,845	39,24,414	...	52,965
1908-09	30,23,603	16,61,623	46,85,226	80,453	66,904	19,528	1,75,885	45,09,341	...	49,832
1909-10	22,29,588	16,67,395	48,96,983	91,696	76,378	18,618	1,86,692	47,10,291	..	57,492
1910-11	32,11,800	16,84,393	48,96,193	89,808	72,003	20,318	1,82,129	47,14,064	...	49,062
1911-12	33,92,472	18,69,239	52,61,711	96,170	72,412	20,358	1,88,940	50,72,771	...	58,183

(a) The cost has been debited to the head "general administration" in the Finance Accounts since 1889-90

No. 9—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **PUNJAB**, *from 1887-88 to 1911-12*

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karáchi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1887-88	23,83,610	28,690	10,870	24,23,170	35,280	19,720	5,740	60,740	10,150
1888-89	25,04,650	33,270	9,540	25,47,460	37,540	29,070	5,420	72,030	11,970
1889-90	25,06,080	59,270	9,870	25,75,220	38,810	25,520	11,100	75,430	12,090
1890-91	24,78,220	62,640	6,730	25,47,590	38,110	24,670	11,720	74,500	11,640
1891-92	25,85,670	57,310	7,920	26,50,900	40,740	22,900	13,580	77,220	9,360
1892-93	25,20,940	45,360	6,600	25,72,900	39,670	27,170	14,290	81,130	11,060
1893-94	26,97,460	49,700	5,750	27,52,910	42,710	23,600	14,390	80,700	13,580
1894-95	26,33,310	54,240	7,360	26,94,910	42,050	25,240	18,380	85,670	12,350
1895-96	27,61,790	66,940	6,840	28,35,570	43,430	25,440	19,720	88,590	15,310
1896-97	28,62,090	71,610	5,290	29,38,990	44,650	29,700	16,090	90,440	15,820
1897-98	27,43,670	69,080	6,610	28,19,360	43,280	26,980	16,790	87,050	11,860
1898-99	27,30,130	68,800	6,560	28,05,490	42,640	24,580	14,980	82,200	14,070
1899-1900	26,94,126	66,621	5,246	27,65,993	41,902	29,364	17,463	88,729	12,146
1900-01	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,379
1901-02	26,43,027	61,345	3,661	27,08,033	25,226	29,757	16,076	71,059	14,338
1902-03	26,45,973	60,798	5,179	27,11,950	25,005	34,703	15,649	75,357	14,275
1903-04	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	12,752
1904-05	26,60,836	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,228
1905-06	24,31,018	60,080	6,567	24,97,665	23,389	38,490	11,723	73,602	9,807
1906-07	25,26,600	61,703	...	25,88,303	23,934	35,043	11,846	70,825	10,626
1907-08	26,82,037	62,151	...	27,44,188	24,978	39,853	9,747	74,578	10,041
1908-09	29,56,706	63,083	3,814	30,23,603	26,884	36,340	9,632	72,856	8,880
1909-10	31,57,029	66,900	5,659	32,29,588	28,547	44,967	9,423	82,937	11,158
1910-11	31,40,488	66,474	4,838	32,11,800	28,200	42,305	8,696	79,201	10,053
1911-12	33,15,995	72,081	4,396	33,92,472	29,784	39,786	10,657	80,227	11,507

No. 9—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **PUNJAB,** *from 1887-88 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	11,19,040	25,950	51,460	89,650	5,480	4,100	10,140	13,05,820	48,720	11,080	4,760	64,560	55,230
1888-89	11,53,370	26,150	58,440	93,940	5,520	4,600	11,820	13,53,840	50,170	10,150	4,350	64,670	51,090
1889-90	11,24,570	27,040	55,570	99,940	7,600	5,120	11,070	13,30,910	49,730	12,010	4,520	66,260	52,700
1890-91	11,53,330	30,550	40,320	1,00,260	6,440	5,040	9,910	13,45,850	50,550	9,910	5,550	66,010	48,470
1891-92	12,09,680	28,480	48,440	1,11,510	3,180	5,380	14,160	14,25,810	53,250	9,800	6,640	69,690	24,580
1892-93	13,20,320	30,560	47,920	1,12,240	7,300	5,460	13,930	15,37,730	56,960	11,970	7,880	76,810	65,930
1893-94	11,56,980	31,980	48,400	1,18,240	9,100	6,630	15,020	13,86,350	50,590	12,440	7,590	70,620	61,570
1894-95	10,87,260	34,380	52,230	1,21,320	7,190	6,750	13,070	13,22,200	47,850	10,910	6,560	65,320	61,160
1895-96	11,78,360	35,070	56,800	1,28,860	7,840	13,500	11,220	14,31,650	51,520	12,720	7,520	71,760	65,55
1896-97	13,95,320	46,670	54,900	1,36,300	7,420	11,070	3,690	16,60,370	59,320	13,960	10,190	83,470	68,740
1897-98	13,15,000	50,110	48,970	1,47,180	6,960	9,980	12,290	15,90,490	56,420	11,930	10,820	79,170	68,830
1898-99	12,17,770	51,330	31,920	1,45,570	7,210	8,830	11,720	14,74,350	51,140	16,960	11,140	78,340	55,63
1899-1900	12,92,052	60,586	38,873	1,47,447	6,725	7,940	11,178	15,64,801	55,267	16,863	11,598	85,718	57,331
1900-01	12,73,644	36,698	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	15,849	12,536	98,692	54,054
1901-02	8,77,910	32,538	36,472	1,46,573	10,964	13,329	12,448	11,30,234	52,775	18,238	11,353	82,366	40,412
1902-03	9,78,466	40,771	39,667	1,48,310	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04	9,80,519	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,066	13,13,807	59,820	13,454	15,238	93,521	41,150
1905-06	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	6,724	25,392	25,392
1906-07	11,11,955	24,329	61,193	..	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,443
1907-08	11,61,425	..	59,106	..	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924
1908-09	12,70,806	53,283	55,833	1,85,000	9,992	34,450	52,259	16,61,623	62,569	30,564	9,896	1,03,029	40,952
1909-10	12,93,983	39,116	53,180	1,85,000	9,117	32,877	54,122	16,67,395	63,140	31,411	9,195	1,03,755	46,334
1910-11	12,37,121	80,647	69,189	1,85,000	20,466	32,419	59,551	16,84,393	61,608	29,698	11,622	1,02,928	39,009
1911-12	13,44,674	1,40,116	74,729	1,85,000	26,053	42,299	56,368	18,69,239	66,386	32,626	9,701	1,08,713	46,676

No. 10

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1911-12*

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karáchi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1901-02	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	8,300
1902-03	2,40,931	1,50,597	3,91,528	9,276	6,461	2,489	17,226	3,74,302	7,001
1903-04	2,40,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	6,290
1904-05	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	7,374
1905-06	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	6,110
1906-07	2,65,010	1,56,644	4,21,654	9,330	5,751	2,691	17,762	4,03,892	5,467
1907-08	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	5,982
1908-09	2,93,899	1,92,636	4,86,535	11,140	7,883	2,492	21,515	4,65,020	6,629
1909-10	3,22,675	1,98,709	5,21,384	11,253	8,550	1,896	21,699	4,99,685	5,763
1910-11	3,20,253	1,83,005	5,03,258	10,411	7,716	2,446	20,573	4,82,685	8,629
1911-12	3,55,082	2,15,698	5,70,780	12,004	10,470	2,458	24,932	5,45,848	6,517

No. 10—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1911-12*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karáchi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	2,42,171	...	6,851	1,004	2,50,026	2,432	4,498	1,972	8,952	2,466
1902-03	2,32,422	...	6,172	2,337	2,40,931	2,239	3,103	1,436	6,778	1,229
1903-04	2,33,405	...	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05	2,32,810	...	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06	2,55,243	...	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07	2,58,486	...	6,524	...	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08	2,82,336	...	6,951	...	2,89,287	2,837	4,700	1,288	8,825	933
1908-09	2,87,074	..	6,734	91	2,93,899	2,992	4,871	1,537	9,400	790
1909-10	3,14,516	..	7,477	682	3,22,675	2,814	5,017	1,017	8,848	1,111
1910-11	3,11,727	...	7,282	1,244	3,20,253	2,729	4,047	1,425	8,201	1,937
1911-12	3,45,735	..	7,977	1,370	3,55,082	2,923	6,706	1,423	11,052	845

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 10—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the **NORTH-WEST FRONTIER PROVINCE,*** *from 1901-02 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karáchi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02 .	1,17,881	5	2,799	12,767	...	2,534	709	1,36,695	6,696	1,659	1,365	9,660	5,834
1902-03 .	1,30,690	26	3,399	12,092	...	2,232	2,158	1,50,597	7,037	2,358	1,053	10,448	5,772
1903-04 .	1,26,058	125	3,433	12,064	1	2,195	2,381	1,46,257	6,955	1,843	698	9,496	4,552
1904-05 .	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06 .	1,29,376	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07 .	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,947	9,780	4,297
1907-08 .	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049
1908-09 .	1,68,560	137	4,676	15,000	..	2,778	1,485	1,92,636	8,148	3,012	955	12,115	5,839
1909-10 .	1,74,307	861	4,754	15,000	12	2,695	1,080	1,98,709	8,439	3,533	879	12,851	4,652
1910-11 .	1,57,638	2,263	4,294	15,000	12	2,523	1,285	1,83,005	7,582	3,669	1,921	12,372	6,692
1911-12 .	1,88,308	2,541	5,362	15,000	23	2,477	1,987	2,15,698	9,681	3,764	1,035	13,380	5,672

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 11

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **BOMBAY,** *from 1887-88 to 1911-12*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1887-88 . .	26,96,300	21,94,750	48,91,050	1,00,850	85,040	6,260	1,92,150	46,98,900	46,650	70,200
1888-89 . .	26,86,660	23,12,730	49,99,390	99,960	78,770	7,830	1,86,560	48,12,830	43,910	55,850
1889-90 . .	28,42,570	23,92,440	52,35,010	1,06,280	97,920	10,220	2,14,400	50,20,610	39,450	57,380
1890-91 . .	29,67,390	23,88,530	53,55,920	1,05,680	95,820	9,920	2,01,400	51,54,520	40,000	57,630
1891-92 . .	30,43,210	24,12,000	54,55,210	1,09,640	99,120	10,640	2,19,400	52,35,810	42,820	58,580
1892-93 . .	32,29,560	25,08,740	57,38,300	1,13,690	1,25,710	9,980	2,49,380	54,88,920	29,870	84,130
1893-94 . .	30,96,800	25,11,760	56,08,560	1,14,420	96,670	10,200	2,21,290	53,87,270	30,260	88,520
1894-95 . .	32,65,470	25,56,660	58,22,130	1,18,070	1,25,200	12,210	2,55,480	55,66,650	29,110	1,04,510
1895-96 . .	34,23,580	27,03,370	61,26,950	1,22,420	94,580	11,060	2,28,060	58,98,890	29,620	1,30,970
1896-97 . .	31,20,520	26,03,130	57,23,650	1,17,570	1,25,360	11,360	2,54,290	54,69,360	31,020	1,03,160
1897-98 . .	34,44,790	23,61,740	58,06,530	1,18,330	90,870	11,750	2,16,000	55,90,530	30,610	95,750
1898-99 . .	35,50,900	24,25,420	59,76,320	1,15,830	1,04,950	12,380	2,33,160	57,43,160	29,130	86,680
1899-1900 . .	34,33,400	24,78,850	59,12,250	1,09,530	1,53,200	13,000	2,75,730	56,36,520	29,690	72,608
1900-01 . .	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,40,305	29,954	84,528
1901-02 . .	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03 . .	34,99,944	25,00,569	60,00,513	1,14,702	1,01,970	11,469	2,28,147	57,72,366	29,954	62,710
1903-04 . .	35,13,324	26,40,474	61,53,798	1,17,695	1,08,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05 . .	35,89,623	28,26,496	64,20,027	1,19,070	96,802	14,210	2,32,082	61,87,945	29,899	70,986
1905-06 . .	33,81,990	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07 . .	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08 . .	33,59,464	30,85,637	64,45,101	88,541	1,08,773	17,755	2,15,069	62,30,032	66,454	47,642
1908-09 . .	33,84,802	30,36,595	64,21,397	89,245	1,35,283	22,894	2,47,422	61,73,975	64,395	46,563
1909-10 . .	39,50,391	29,70,415	69,20,806	1,07,432	1,18,255	69,899	2,95,586	66,25,220	(b)	44,351
1910-11 . .	44,69,407	37,26,535	81,95,942	1,26,940	1,48,002	67,166	3,36,108	78,59,834		45,176
1911-12 . .	38,78,656	37,85,159	76,63,815	1,33,669	1,62,999	54,336	3,51,002	73,12,813		40,452

(a) The large decrease is due to the establishment of a Central Stamp Depôt at Karáchi on the 16th June 1905
(b) Figures from 1909-10 included under "other charges."

No. 11—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **BOMBAY.** *from 1887-88 to 1911-12*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karáchi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	26,88,820	...	...	7,480	26,96,300	44,130	63,250	3,620	1,11,000	15,560
1888-89	26,79,340	...	...	7,320	26,86,660	41,250	57,810	4,590	1,03,650	12,920
1889-90	28,33,730	...	...	8,840	28,42,570	46,970	64,470	8,060	1,19,500	11,010
1890-91	29,59,970	...	...	7,420	29,67,390	45,460	54,890	5,830	1,06,180	14,490
1891-92	30,35,000	...	...	8,210	30,43,210	46,900	60,850	6,290	1,14,040	11,940
1892-93	32,21,730	...	...	7,830	32,29,560	47,856	57,890	5,760	1,11,410	15,470
1893-94	30,80,290	...	...	16,510	30,96,800	48,540	65,060	5,950	1,19,550	15,250
1894-95	32,51,460	...	...	14,010	32,65,470	50,470	90,950	7,180	1,48,600	18,140
1895-96	34,13,420	...	...	10,160	34,23,580	51,830	56,080	6,530	1,14,440	20,940
1896-97	31,14,500	...	...	6,020	31,20,520	50,960	90,110	6,710	1,47,750	17,750
1897-98	34,36,660	...	...	8,130	34,44,790	50,510	56,760	7,080	1,14,350	17,760
1898-99	35,41,890	...	...	9,010	35,50,900	54,930	72,090	7,860	1,34,880	17,860
1899-1900	34,23,330	...	...	10,070	34,33,400	49,700	1,15,050	8,080	1,72,830	15,695
1900-01	33,62,210	...	...	6,563	33,68,773	28,670	92,203	7,461	1,28,334	15,175
1901-02	37,29,732	...	...	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,188
1902-03	34,92,640	...	...	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,447
1903-04	35,06,952	...	...	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,797
1904-05	35,79,650	...	...	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,925
1905-06	33,70,164	...	...	11,826	33,81,990	33,448	1,00,164	20,628	1,54,230	16,243
1906-07	32,49,239	...	...	...	32,49,239	15,762	62,655	11,331	89,748	15,404
1907-08	33,59,464	...	...	...	33,59,464	15,627	77,564	9,644	1,02,885	17,641
1908-09	33,84,802	...	...	...	33,84,802	15,990	91,600	13,691	1,21,281	16,401
1909-10	39,49,859	...	...	532	39,50,391	27,143	76,461	38,660	1,42,264	15,846
1910-11	44,69,407	...	...	...	44,69,407	29,922	95,834	35,723	1,61,479	14,835
1911-12	38,78,656	...	...	...	38,78,656	31,736	1,14,936	27,270	1,73,936	11,012

No. 11—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **BOMBAY,** *from 1887-88 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	11,96,240	4,06,340	2,46,840	1,83,200	68,910	64,470	28,750	21,94,750	56,720	21,790	2,640	81,150	54,640
1888-89	12,67,810	4,34,110	2,66,920	1,79,130	75,520	67,830	21,410	23,12,730	58,710	20,960	3,240	82,910	42,930
1889-90	13,15,300	4,38,360	2,77,860	1,92,800	79,430	54,910	33,780	23,92,440	59,280	33,450	2,170	94,900	46,370
1890-91	13,21,810	4,92,560	2,32,766	1,84,850	64,220	70,870	21,460	23,88,536	60,200	30,930	4,090	95,226	43,140
1891-92	13,67,690	4,80,420	2,15,630	1,93,750	69,580	68,320	16,610	24,12,000	62,740	38,270	4,350	1,05,360	46,640
1892-93	14,36,500	4,84,930	1,96,920	1,92,850	66,400	73,790	57,350	25,08,740	65,340	67,910	4,220	1,37,970	68,660
1893-94	14,51,490	5,17,320	1,99,570	1,93,760	68,540	58,820	22,260	25,11,760	65,880	31,610	4,250	1,01,740	73,270
1894-95	14,87,040	5,28,180	1,74,400	2,02,200	59,040	82,330	23,470	25,56,660	67,600	34,250	5,030	1,06,880	86,370
1895-96	15,18,700	5,21,060	2,17,960	2,16,900	73,180	1,36,550	19,020	27,03,370	70,590	38,500	4,530	1,13,620	1,10,030
1896-97	14,49,920	5,52,140	1,76,540	2,05,930	73,600	1,19,750	26,250	26,03,130	66,640	35,250	4,650	1,06,540	85,410
1897-98	13,54,610	4,71,780	1,33,730	2,12,000	61,770	1,02,670	25,120	23,61,740	62,870	34,110	4,670	1,01,650	77,990
1898-99	13,11,270	5,25,220	1,55,060	2,53,470	64,940	96,150	19,310	24,25,420	60,900	32,360	4,520	98,280	68,820
1899-1900	12,39,680	5,81,500	1,59,620	2,54,820	70,700	1,10,100	62,430	24,78,850	59,830	38,150	4,920	1,02,900	56,913
1900-01	13,41,300	5,48,340	1,62,100	2,84,340	77,980	84,336	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,353
1901-02	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,309	25,42,499	88,508	42,133	4,433	1,35,074	67,707
1902-03	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,263
1903-04	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,837
1904-05	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,622	28,30,406	90,165	33,152	5,535	1,28,852	56,991
1905-06	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,922	80,750	31,10,125	90,137	48,906	13,221	1,52,264	36,241
1906-07	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,783	50,475	30,12,622	73,908	35,381	7,046	1,16,335	29,766
1907-08	13,61,153	5,49,053	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,001
1908-09	13,91,351	5,14,726	3,32,880	3,30,000	1,12,106	1,34,513	2,21,019	30,36,595	73,255	43,683	9,203	1,26,141	30,162
1909-10	13,99,606	7,04,165	4,06,960	...	1,27,770	1,37,252	1,94,662	29,70,415	80,289	41,794	31,239	1,53,322	28,505
1910-11	15,14,076	6,40,464	6,07,198	...	2,03,729	1,86,037	2,45,091	37,26,535	91,018	52,168	31,443	1,74,629	30,341
1911-12	15,46,793	5,97,696	5,91,610	...	2,10,681	2,07,353	3,01,626	37,85,159	1,01,933	48,068	27,065	1,77,066	29,440

(a) Includes from 1910-11 Rs. 3,30,000 as contribution on account of unified stamps

No. 12

RECEIPTS and CHARGES (in rupees) on account of STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1887-88 to 1911-12*

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1887-88	10,82,370	4,51,490	15,33,860	14,730	12,470	1,900	29,100	15,04,760	23,590
1888-89	11,24,060	4,51,060	15,75,120	14,880	15,430	2,700	33,010	15,42,110	29,479
1889-90	11,55,210	4,51,560	16,06,770	13,870	14,090	2,930	30,890	15,75,880	22,700
1890-91	10,72,270	4,47,080	15,19,350	13,900	11,160	3,760	28,820	14,90,530	25,130
1891-92	12,18,880	4,76,140	16,95,020	14,910	11,210	3,860	29,980	16,65,040	21,660
1892-93	11,93,780	4,96,530	16,90,310	16,090	15,510	3,480	35,080	16,55,230	41,590
1893-94	12,26,350	5,25,790	17,52,140	16,710	14,100	3,980	34,790	17,17,350	54,790
1894-95	11,69,630	5,39,260	17,08,890	17,690	14,660	3,900	36,250	16,72,640	44,400
1895-96	11,97,460	5,21,850	17,19,310	17,120	23,060	3,920	44,100	16,75,210	46,190
1896-97	12,02,380	5,24,490	17,26,870	17,360	17,630	3,780	38,770	16,88,100	44,990
1897-98	11,12,240	4,86,680	15,98,920	16,390	14,790	3,440	34,620	15,64,300	40,330
1898-99	11,05,990	4,39,440	15,45,430	14,540	15,270	3,080	32,890	15,12,540	38,340
1899-1900	9,52,135	3,79,422	13,31,557	12,906	13,316	3,085	29,307	13,02,250	30,087
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	29,312
1901-02	10,93,829	4,63,977	15,57,806	20,902	16,372	3,269	40,543	15,17,263	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	16,951
1903-04	15,03,812	7,99,307	23,03,119	60,244	20,535	4,858	85,637	22,17,482	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	66,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	45,014
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	46,570
1908-09	19,11,266	10,16,342	29,27,608	60,649	31,130	13,716	1,05,495	28,22,113	45,181
1909-10	21,16,657	10,82,667	31,99,324	65,617	33,954	10,884	1,10,455	30,88,869	45,402
1910-11	24,44,231	10,79,972	35,24,203	66,731	33,076	9,965	1,14,772	34,09,431	41,759
1911-12	21,89,892	11,70,110	33,60,002	71,066	33,043	9,609	1,13,718	32,46,284	45,875

No. 12—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the **CENTRAL PROVINCES AND BERAR,*** *from 1887-88 to 1911-12*

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88	10,33,210	45,830	3,330	...	10,82,370	...	8,020	940	8,960	7,170
1888-89	10,62,410	51,400	10,250	...	11,24,060	10	14,070	1,340	12,420	9,140
1889-90	10,85,390	58,970	10,850	...	11,55,210	20	10,200	1,180	11,400	7,940
1890-91	10,00,210	61,510	10,550	...	10,72,270	80	7,510	1,280	8,870	9,030
1891-92	11,52,900	53,890	12,090	...	12,18,880	140	8,950	910	10,000	7,590
1892-93	11,29,930	52,020	11,830	...	11,93,780	130	12,000	820	13,250	10,860
1893-94	11,56,710	58,190	11,450	...	12,26,350	110	8,560	880	9,550	15,130
1894-95	11,08,240	50,920	10,470	...	11,69,630	100	9,750	550	10,400	9,610
1895-96	11,42,030	45,610	9,820	...	11,97,460	110	16,976	540	17,620	9,000
1896-97	11,47,210	46,020	9,150	...	12,02,380	90	11,800	560	12,450	10,400
1897-98	10,61,240	43,170	7,830	...	11,12,240	100	8,860	520	9,480	9,630
1898-99	10,50,860	47,290	7,840	...	11,05,990	110	9,820	610	10,540	10,390
1899-1900	9,00,465	44,558	7,112	...	9,52,135	160	10,211	313	10,684	9,613
1900-01	8,69,882	35,104	5,789	...	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,809	...	10,93,829	1,417	12,800	370	14,587	10,332
1902-03	9,61,012	51,359	5,988	...	10,18,359	1,555	12,077	388	14,020	8,014
1903-04	14,06,535	88,717	6,930	1,630	15,03,812	24,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	...	15,55,081	12,540	21,385	337	34,262	16,838
1906-07	13,97,650	91,491	3,193	...	14,92,334	12,376	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	...	16,81,500	14,034	22,162	265	36,461	17,181
1908-09	18,13,043	96,270	1,953	...	19,11,266	16,717	23,202	410	40,329	18,921
1909-10	20,06,516	1,08,938	1,203	...	21,16,657	19,033	25,309	327	44,669	18,581
1910-11	23,38,566	1,05,005	660	...	24,44,231	13,892	24,815	300	39,007	17,108
1911-12	20,74,592	1,15,048	252	...	21,89,892	12,979	26,129	296	39,404	19,629

* Figures for Berar are included with effect from 1903-04

No. 12—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the **CENTRAL PROVINCES AND BERAR,*** *from 1887-88 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1887-88 .	3,99,190	...	16,870	30,590	10	...	4,830	4,51,490	14,730	4,450	960	20,140	16,420
1888-89 .	3,96,550	...	16,260	34,030	...	..	4,220	4,51,060	14,870	4,360	1,360	20,590	20,330
1889-90 .	4,02,490	...	12,720	28,510	...	..	7,840	4,51,560	13,860	3,890	1,740	19,490	14,760
1890-91 .	4,01,150	..	13,080	28,110	..	60	4,680	4,47,080	13,820	3,650	2,480	19,950	16,100
1891-92 .	4,22,770	...	14,640	29,950	60	..	3,720	4,76,140	14,770	2,260	2,950	19,980	14,070
1892-93 .	4,43,620	..	16,100	31,850	20	..	4,940	4,96,530	15,960	3,210	2,660	21,830	30,730
1893-94 .	4,75,130	...	13,260	31,740	70	60	5,530	5,25,790	16,600	5,540	3,100	25,240	39,660
1894-95 .	4,90,030	...	13,180	31,720	...	60	4,270	5,39,260	17,590	4,910	3,350	25,850	34,790
1895-96 .	4,73,590	...	11,370	31,870	20	90	4,910	5,21,850	17,010	6,090	3,380	26,480	37,190
1896-97 .	4,72,200	..	9,560	31,810	110	150	10,660	5,24,490	17,270	5,830	3,220	26,320	34,500
1897-98 .	4,41,020	..	8,700	32,360	10	140	4,450	4,86,680	16,290	5,930	2,920	25,140	30,700
1898-99 .	3,98,090	...	7,880	29,810	..	50	3,610	4,39,440	14,420	5,460	2,470	22,350	27,950
1899-1900	3,29,306	..	8,335	32,917	2	75	8,787	3,79,422	12,746	3,105	2,772	18,623	20,474
1900-01 .	3,47,137	...	10,695	39,401	...	..	3,500	4,00,733	16,204	6,515	2,450	25,169	22,275
1901-02 .	4,12,329	..	11,381	34,691	...	..	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03 .	3,90,162	..	11,275	35,812	...	13	5,515	4,42,777	20,050	3,440	3,060	26,550	8,937
1903-04 .	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	29,125
1904-05 .	7,64,835	618	33,555	64,209	5	46	9,121	8,72,479	40,182	3,882	4,986	54,050	48,696
1905-06 .	8,80,810	614	42,169	64,494	2	..	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07 .	8,45,052	155	44,468	..	..	13,467	..	9,03,142	37,556	5,398	11,799	54,755	26,004
1907-08 .	9,58,495	606	40,745	...	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389
1908-09 .	9,73,365	999	30,352	...	...	...	11,626	10,16,342	43,932	7,928	13,306	65,166	26,269
1909-10 .	9,63,786	1,160	36,627	...	...	..	16,094	10,82,667	46,584	3,645	16,557	66,786	26,821
1910-11 .	9,45,733	1,243	51,333	...	...	..	16,663	10,79,972	52,839	13,261	9,665	75,765	24,651
1911-12 .	10,26,731	1,032	58,829	...	...	..	18,518	11,70,110	58,087	6,914	9,313	74,314	26,246

* Figures for Berar are included with effect from 1903-04

(a) Includes from 1909-10 Rs. 65,000 annually as contribution on account of unified stamps

No. 13

RECEIPTS and CHARGES (in rupees) on account of STAMPS for **MADRAS,** *from 1887-88 to 1911-12*

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1887-88 . .	37,10,890	22,60,880	59,71,770	1,30,000	80,900	3,760	2,14,660	57,57,110	20,610	1,54,900
1888-89 . .	38,05,390	23,30,210	61,35,600	1,33,600	79,240	6,610	2,19,450	59,16,150	18,470	1,21,850
1889-90 . .	40,26,560	24,74,460	65,01,020	1,40,160	82,090	5,390	2,27,640	62,73,380	18,700	97,890
1890-91 . .	39,35,080	25,09,790	64,44,870	1,42,220	80,370	2,410	2,25,000	62,19,870	18,950	98,860
1891-92 . .	41,65,620	25,83,070	67,48,690	1,47,430	81,550	2,850	2,31,830	65,16,860	20,600	94,670
1892-93 . .	45,43,460	28,10,200	73,53,660	1,62,830	92,860	3,130	2,58,860	70,94,800	22,380	1,55,680
1893-94 . .	46,97,840	27,34,840	74,32,680	1,62,230	1,01,870	2,850	2,66,950	71,65,730	23,160	1,35,120
1894-95 . .	50,69,060	28,03,600	78,72,660	1,68,790	1,23,180	2,820	2,94,790	75,77,870	23,510	1,49,690
1895-96 . .	51,28,030	28,39,390	79,67,420	1,69,750	87,520	3,290	2,60,560	77,06,860	23,990	1,55,820
1896-97 . .	51,96,590	27,50,400	79,49,900	1,66,230	1,00,070	4,020	2,70,320	76,70,580	24,060	1,26,610
1897-98 . .	54,96,810	29,23,840	84,20,650	1,76,020	1,03,980	4,140	2,84,140	81,36,510	22,710	1,39,580
1898-99 . .	54,95,490	27,71,120	82,66,610	1,68,360	1,10,450	4,480	2,83,290	79,83,320	24,150	1,12,560
1899-1900 . .	55,75,290	27,66,640	83,41,930	1,52,360	98,170	3,640	2,54,170	80,87,760	22,390	1,18,567
1900-01 . .	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	2,85,500	82,80,410	23,980	1,16,589
1901-02 . .	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	2,86,595	84,02,673	23,224	1,26,443
1902-03 . .	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	3,04,419	79,43,714	24,065	1,15,342
1903-04 . .	52,92,396	31,66,937	84,59,333	1,97,411	1,00,242	2,034	2,99,687	81,59,646	24,594	1,30,724
1904-05 . .	55,66,202	32,77,944	88,44,146	2,05,868	1,09,519	2,358	3,17,745	85,26,401	23,795	1,20,178
1905-06 . .	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	3,38,507	89,13,153	23,367	1,38,352
1906-07 . .	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,383	3,26,343	95,78,974	19,910	1,36,122
1907-08 . .	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	4,97,747	99,92,616	23,248	1,38,033
1908-09 . .	65,89,427	42,38,320	1,08,27,747	2,37,295	1,11,308	1,79,667	5,28,270	1,02,99,477	18,280	1,40,451
1909-10 . .	72,37,521	42,53,566	1,14,91,087	2,43,512	1,31,962	8,200	3,83,674	1,11,07,413	14,382	1,59,942
1910-11 . .	77,40,019	43,74,972	1,21,14,991	2,45,848	1,34,656	10,345	3,90,849	1,17,24,142	14,280	1,59,370
1911-12 . .	81,41,048	45,88,930	1,27,29,978	2,64,265	1,44,640	8,963	4,17,868	1,23,12,110	16,264	1,53,309

No. 13—A

DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for **MADRAS**, *from 1887-88 to 1911-12*

	RECEIPTS					CHARGES				
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	Cost of judicial stamps supplied by the Stamp Office, Madras
1887-88	35,12,410	1,98,330	...	150	37,10,890	40,350	50,940	170	91,460	42,630
1888-89	35,97,070	2,08,130	...	190	38,05,390	41,370	46,080	4,130	91,580	41,080
1889-90	38,07,460	2,18,380	...	220	40,26,560	42,750	51,380	130	94,260	50,360
1890-91	37,23,490	2,11,270	...	320	39,35,080	42,150	46,280	150	88,580	44,710
1891-92	39,52,800	2,12,570	...	250	41,65,620	43,590	46,780	1,670	92,040	46,480
1892-93	42,31,190	3,12,080	...	190	45,43,460	50,670	53,110	1,970	1,05,750	94,230
1893-94	43,52,180	3,45,300	...	360	46,97,840	53,110	61,370	1,810	1,16,290	75,530
1894-95	46,91,810	3,76,940	...	310	50,69,060	57,140	53,010	1,820	1,11,970	80,090
1895-96	47,47,100	3,80,630	...	300	51,28,030	58,330	48,300	2,120	1,08,750	88,800
1896-97	48,13,080	3,76,470	...	350	51,90,500	58,200	61,330	2,630	1,22,160	72,170
1897-98	51,08,120	3,86,530	1,830	330	54,96,810	61,270	62,530	2,700	1,26,500	81,000
1898-99	50,94,180	3,84,390	16,580	340	54,95,490	61,870	66,840	2,980	1,31,690	63,340
1899-1900	51,24,480	3,90,280	330	200	55,75,290	62,420	57,290	2,430	1,22,140	73,909
1900-01	50,70,160	3,35,940	...	190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
1901-02	51,62,170	4,21,838	...	392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
1902-03	48,45,503	3,99,635	...	385	52,45,523	53,867	71,950	2,339	1,28,156	63,115
1903-04	48,81,354	4,10,758	...	286	52,92,398	54,364	61,996	1,901	1,18,261	72,951
1904-05	51,40,415	4,25,486	...	301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
1905-06	53,99,353	4,40,176	...	226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
1906-07	56,48,931	4,47,426	...	416	60,96,773	62,005	57,184	3,431	1,22,620	78,191
1907-08	59,56,991	4,82,469	...	258	64,41,718	65,305	60,913	78,361	2,04,579	78,464
1908-09	60,92,027	4,97,099	...	301	65,89,427	65,368	51,160	1,02,711	2,19,239	79,251
1909-10	66,86,230	5,50,921	...	370	72,37,521	70,952	68,648	328	1,39,928	94,305
1910-11	71,83,411	5,56,305	...	301	77,40,019	73,738	73,473	6,598	1,53,809	1,00,566
1911-12	75,44,293	5,96,119	...	636	81,41,048	79,730	80,771	5,732	1,66,233	91,383

No. 13—B

DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for **MADRAS**, *from 1887-88 to 1911-12*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	Total	Discount and establishment for sale of stamps	Refunds	Other charges	Total	
1887-88	18,99,460	1,07,930	35,320	1,30,500	19,360	11,780	56,530	22,60,880	89,650	29,960	3,590	1,23,200	1,12,270
1888-89	19,58,470	1,14,950	31,320	1,39,060	22,370	15,020	49,020	23,30,210	92,230	33,160	2,480	1,27,870	80,770
1889-90	20,63,700	1,23,620	32,090	1,53,029	20,530	24,250	51,250	24,74,469	97,410	30,710	5,260	1,33,380	47,530
1890-91	21,08,440	1,30,250	24,470	1,61,420	18,980	11,920	54,310	25,09,790	1,00,070	34,090	2,260	1,36,420	54,150
1891-92	21,70,590	1,21,940	22,670	1,77,890	19,360	14,560	56,060	25,83,070	1,03,840	34,770	1,180	1,39,790	48,190
1892-93	23,65,180	1,31,020	26,470	1,87,710	16,720	17,670	65,430	28,10,200	1,12,160	39,750	1,200	1,53,110	61,450
1893-94	22,95,210	1,18,070	27,830	1,94,670	18,770	19,980	60,910	27,34,840	1,09,120	40,500	1,040	1,50,660	59,590
1894-95	23,15,890	1,41,030	30,360	2,11,160	20,820	24,100	59,400	28,03,600	1,11,650	70,170	1,000	1,82,820	69,600
1895-96	23,22,530	1,62,440	31,370	2,21,050	14,570	19,610	67,820	28,39,390	1,11,420	39,220	1,170	1,51,810	67,020
1896-97	22,55,280	1,33,990	29,330	2,29,940	16,660	28,630	65,175	27,50,400	1,08,030	38,740	1,390	1,48,160	54,440
1897-98	23,99,080	1,53,420	27,330	2,44,930	17,460	16,570	65,100	29,23,840	1,14,750	41,450	1,440	1,57,640	58,580
1898-99	22,65,420	1,42,610	25,910	2,40,860	14,210	18,600	63,510	27,71,120	1,06,490	43,610	1,500	1,51,600	49,220
1899-1900	22,16,540	1,38,090	23,140	2,49,560	14,450	19,880	1,04,880	27,66,640	89,940	40,880	1,210	1,32,030	44,658
1900-01	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,91,240	34,09,620	1,23,660	41,040	1,000	1,65,700	54,707
1901-02	25,14,735	1,73,631	30,255	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
1902-03	24,63,848	1,48,192	28,386	2,70,781	18,077	19,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
1903-04	25,74,538	1,59,503	31,755	2,98,541	19,297	27,763	54,600	31,66,997	1,43,047	38,246	133	1,81,426	57,773
1904-05	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,292	874	1,97,325	51,978
1905-06	28,20,514	2,37,501	43,494	2,03,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
1906-07	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
1907-08	32,69,845	1,86,112	39,393	3,50,000	27,678	53,613	1,42,604	40,48,645	1,64,207	62,228	66,733	2,93,168	59,569
1908-09	34,33,030	1,95,209	44,177	3,50,000	29,975	31,737	1,54,192	42,38,320	1,71,927	60,148	76,956	3,09,031	61,200
1909-10	34,54,546	2,22,137	52,452	3,50,000	25,227	30,522	1,18,682	42,53,566	1,72,560	63,314	7,872	2,43,746	65,637
1910-11	34,31,540	2,43,505	62,826	3,50,000	36,279	1,29,820	1,20,302	43,74,972	1,72,110	61,183	3,747	2,37,040	58,804
1911-12	37,16,930	2,15,207	61,953	3,50,000	41,599	31,735	1,71,506	45,88,930	1,84,535	63,869	3,231	2,51,635	61,926

EXCISE

[TABLES 1 TO 15, PAGES 104 TO 139]

(Compiled from special official returns)

During the ten years ending with 1911-12 the net receipts from the excise duties increased from R6,30,12,984 to R10,76,45,795, the increase being at the rate of 71 per cent. The receipts from opium (consumed in India, not exported) rose from R1,08,17,526 to R1,57,46,775, being at the rate of 45 per cent. The chief increase occurred in the net receipts from liquors and from drugs other than opium (including miscellaneous receipts), which rose from R5,21,95,458 to R9,18,99,020, the increase being at the rate of 76 per cent. This large increase is due, not merely to the expansion of consumption, but also to the imposition of progressively higher rates of duty and the increasingly effective control of the excise administration.

Madras contributes the largest proportion of the liquor revenue, about 32 per cent, Bombay and Bengal contributing 20 and 9 per cent respectively.

The revenue from drugs (excluding opium) has risen in the ten years from R66,85,846 to R1,13,85,744, the increase being at the rate of 70 per cent.

The sources of the excise revenue, and the gross revenue obtained from each in 1911-12, are :

	R
Spirits	8,56,47,641
Beer	9,23,828
Opium	1,57,46,775
Intoxicating drugs, other than opium	1,13,85,744
Miscellaneous	4,01,157

The incidence in 1911-12 of excise taxation per head of the population (according to the census of 1911) is :—

	R	*a.*	*p.*
Bombay	1	0	6·53
Burma	0	11	0·95
Madras	0	11	7·41
Central Provinces and Berar	0	10	5·72
Bengal	0	4	8·52
Bihar and Orissa	0	4	7·02
Assam	0	10	7·66
United Provinces of Agra and Oudh	0	3	9·3
Punjab	0	5	1·15
North-West Frontier Province	0	1	6·38

The incidence per head in all British India was about 7 annas and 6 pies.

Of the excise revenue of Bengal nearly 34 per cent was contributed by Calcutta. The cities of Bombay and Madras yielded 21 and 7 per cent respectively of the revenue of those provinces.

Below are stated the rates of excise duty on liquors, opium, and other drugs levied in each province during 1911-12 :

BURMA—

Country spirit—

Contract Distillery system—

London proof strength from R2-8-0 to R5-0-0 per gallon
30° under proof from R1-12-0 to R2-3-0 per gallon
40° " " " R1-8-0 to R3-0-0 "
50° " " " R1-3-0 to R1-8-0 "
60° " " " R1-0-0 to R2-0-0 "

Other spirits (excised at the same rate as imported spirit) R9-6-0 per proof gallon

Beer three annas per gallon

Opium—

Government excise opium, R35 to R75 per ser
Confiscated Foreign opium, R40 per ser

ASSAM—

Rum, R7 per proof gallon
Country spirit, R3-2 per proof gallon
Ganja, R11 per ser
Charas, R12 per ser
Opium, R28-8 to R33-8 per ser
Bhang, 8 annas per ser

BENGAL—

Rum, R9-6 per proof gallon
Country spirit, from R0-13-4 to R5-10-0 per proof gallon
Beer, three annas per gallon

Ganja, whether chur, round, or flat R11 per ser

Charas, R12 per ser

Bhang 8 annas per ser, except in Burdwan (Sadar and Asansol Sub-divisions only), Birbhum, Bankura, Midnapur, where the rate is twelve annas a ser, and Calcutta, Howrah, Hooghly, the 24-Parganas, where the rate is R1 a ser

Opium, R20-8 to R26-8 per ser

BIHAR AND ORISSA—

1. Foreign liquor—

Beer
Cider and other fermented liquors R0-3-0 per liquid gallon
Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirit R13 per liquid gallon. Denatured spirit five per cent *ad valorem*
Spirit used in drugs, medicines or chemicals R7-13 per proof gallon. Spirit, other sorts R9-6 per proof gallon
Wines—Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit R3-12 per liquid gallon
All other sorts of wines not containing more than 42 per cent of proof spirit R1-8 per liquid gallon. Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts

2. Country spirit from R1-9-0 to R3-12 per gallon, London proof
3. Ganja—All sorts. In Orissa except Sambalpur R9 per ser. In Sambalpur R7 per ser. In the rest of the province R11 per ser
4. Charas R12 per ser
5. Bhang—In Sambalpur R1 per ser. In the districts of Chota Nagpur division, in Patna, Gaya, Shahabad, and the Sonthal Parganas district 12 As per ser. In the rest of the province 8 As. per ser
6. Opium—from R8-8 to R26-8 per ser

UNITED PROVINCES OF AGRA AND OUDH—

Beer, Cider, and other fermented liquors, R0-3-0 per imperial gallon

Liqueurs and perfumed spirit, R13-0-0 per imperial gallon

Spirit when used in drugs, medicines, or chemicals, R7-13-0 per imperial gallon, London proof

Spirit, other sorts, except denatured spirit, R9-6-0 per gallon, London proof

Denatured spirit, five per cent *ad valorem*

Country spirit—	Towns of Cawnpore, Dehra, Mussooree, Saharanpur, Meerut, Agra, Bareilly, Moradabad, Allahabad, Benares, Mirzapur, Gorakhpur, Lucknow, Fyzabad, and the Act XX town of Rajpur in the Dehra Dun district	Towns of Rarki, Aligarh, Pilibit, Fatehpur, Shahjahanpur, Sitapur, Hardoi; districts of Muzaffarnagar, Budaun, Farukhabad, Jaunpur, Unao and Rai Bareli, and the rural areas of the Meerut, Saharanpur, Bareilly, Moradabad, Benares, and Lucknow district	In the trans-Rapti tract of the Basti district
	R	R	R
Per gallon 25° U. P.	3	2½	1½
Per gallon 50° U. P.	2	1½	1

EXCISE—*continued*

	Maharajganj tahsil and the portion of the Padrauna tahsil north of the Captainganj-Padrauna-Lanes-ghat road in the Gorakhpur district and the Garhwal district Naini and Almora Tehils	Jhansi, Jalaun, Hamirpur and Banda district	Any other locality in which the distillery system is in force
	R	As.	R
Per gallon 25° U. P.	1½	6	2¼
Per gallon 50° U. P.	¾	4	1½

Ganja, *Baltschar* or Bengal ganja, R11 per ser; *Pathar* ganja, R6 per ser

Charas, R12 per ser

Bhang— { Acreage duty (in Farukhabad) R8 per acre / Transport duty R4 per maund

Opium, R9-8, R11-8, and R13-8 per ser

PUNJAB

Liquors—

(A)—When removed from any brewery or distillery licensed in the Punjab

Fermented liquors—

(a) Ale, beer and porter, cider and other fermented liquors, R0-3-0 per imperial gallon or six quart bottles

SPIRITS—

(b) Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits, R13-0-0 per imperial gallon or six quart bottles

(c) Methylated spirits, *i.e.*, denatured spirits, five per cent *ad valorem*

(d) Rectified spirits, R9-6-0 per imperial gallon (or six quart bottles) of the strength of London proof. (A concession rate of R7-13-0 per proof gallon is allowed to *bond fide* manufacturing chemists)

(e) Spirit distilled from a sugarcane or mohwa basis, whether plain or flavoured and coloured, with or without the use of caramel to suit a special Indian taste, provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any imported liquor, R5-0-0 per imperial gallon (or six quart bottles) of the strength of London proof

(f) Rum whether coloured or uncoloured, issued to troops on payment of duty R5-0-0 per gallon, London proof

(g) All other spirits, R9-6-0 per imperial gallon (or six quart bottles) of the strength of London proof

(B)—When imported from Kashmir

Fermented liquors.—Same rates of duty as are leviable on like liquor under the Indian Tariff Act, 1894, *vide* section 31(2) of Act XII of 1896

Spirits.—The same rates of duty as have been fixed by the Local Government for like spirit in the Punjab, *vide* section 31(4)(a) of Act XII of 1896

Opium—

(A)—Opium locally produced

Poppy cultivation permitted in following tracts only—

Kot Khai tahsil of Simla district, acreage duty at R0-8-0 per quarter or fraction of a quarter of an acre

Hoshiarpur tahsil of Hoshiarpur district and Jullundur district (for the production of poppy heads only), acreage duty at R1-0-0 per quarter or fraction of a quarter of an acre

Kulu sub-division of Kangra district, acreage duty at R1-2-0 per eight part or fraction of an eight part of an acre

(B)—Opium imported from outside the province

From Hill States under political control of the Punjab Government R3-0-0 per ser

From other places (the North-West Frontier Province) R8-0-0 per ser. The duty is, however realised and credited in the North-West Frontier Province

From Ghazipore (Government Excise opium), R9-8-0 or 11-8 per ser

(The difference between the cost price of R8-8-0 and the selling price in Punjab, at present R20-0-0 per ser in the districts of Gurgaon, Delhi, Karnal and Ambala and R18-0-0 in other districts, is reckoned as duty and classified in the Accounts as "Gain on sale proceeds of Excise opium")

(C)—Opium produced in the Kot Khai tahsil of Simla district and transported to other places in the Province—a transport duty of R2 per ser

Charas—

None locally produced

Charas imported into the Punjab (from Yarkand), R10-0-0 per ser

Bhang—

(A) On bhang locally produced, R4-0-0 per acre of land on which the hemp plant is cultivated in the Dera Ghazi Khan district, subject to a minimum charge of R1-0-0 per quarter of an acre or less

Provided that no duty is leviable in respect of areas cultivated on behalf of religious institutions whose cultivation has been specially licensed

(B) On bhang locally transported—

A duty at the rate of R4-0-0 per maund (gross) on all bhang

(a) transported within the Punjab for purposes of export outside the province

(b) transported from one district to another of the Punjab, subject to a minimum charge of R1-0-0 per quarter maund or less

Provided that no duty is leviable on bhang transported for purposes of export-in-bond to other provinces

(C) On bhang imported into the Punjab, R4-0-0 per maund (gross) subject to a minimum charge of R1-0-0 per quarter maund or less

The transport and import duty are not leviable on the same continuing transaction.

NORTH-WEST FRONTIER PROVINCE—

Country spirit, from R2-8-0 to R5 per gallon according to strength

Charas, R10 per ser

Bhang, import and transport duties, R4 per maund

Opium—

Foreign (Afghan) opium, R8 per ser

Government excise opium, R8½ per ser

(The difference between the cost prices of R8-8-0 and the selling price in North-West Frontier Province, at present R18 per ser, is reckoned as duty and classified in the accounts as "Gain on sale proceeds of Excise Opium.")

CENTRAL PROVINCES—

Country spirit—

In localities under the Contract Supply system—Mohwa spirit—

25° under proof from R0-11-3 to R4-7-3 per gallon
45° " " " R0-8-3 to R3-4-3 "
60° " " " R0-6-0 to R2-6-0 "

In localities under the Sadar Distillery system, 1½ annas per ser on the Mohwa used in distillation

Beer, three annas per gallon

Ganja, R7-8 per ser

Charas, R16 per ser

Bhang, R2 per ser

Opium, R19 per ser

BERAR—

Under Contract Supply system—Mohwa or molasses spirit—

25° under proof from R2-5-6 to R4-7-3 per gallon
45° " " " R1-6-0 to R3-4-3 "
60° " " " R1-4-0 to R2-6-0

Ganja, R7-8 per ser

Bhang, R2 per ser

Opium, R19 per ser

Charas, R16 per ser

BOMBAY—

Rum, R9-6-0 per proof gallon

Country spirit—

District Monopoly system—Mohwa or molasses spirit—

25° under proof R1-0-0 per gallon
60° " " 8 annas "

Contract Distillery and separate shop system—Mohwa or molasses spirit—

25° under proof from R1-0-0 to R5-0-0 per gallon
40° " " " R0-13-0 to R3-6-0 "
45° " " " R0-11-9 "
60° " " " R0-8-0 to R2-8-0 "

EXCISE—*concluded*

Free Supply system—

Mohwa or molasses spirit, R6-0-0 per proof gallon

Toddy spirit—

25° under proof R3-9-6 per gallon
60° „ R1-12-9 „

Special system—Southern Coast districts (including Thana)—

Mohwa or molasses spirit—

25° under proof from R1-12-0 to R4-0-0 per gallon
40° „ R1-6-0 per gallon
60° „ from R1-2-0 to R2-0-0 per gallon

Toddy spirit—

25° under proof from R0-14-4 to R3-1-6 per gallon
40° „ R0-11-6 per gallon
60° „ from R0-13-2 to R1-8-9 per gallon

Beer, three annas per gallon
Ganja, R6 per ser
Charas, R12 per ser
Bhang, R1-8 per ser
Opium, Bengal, R10 per ser

In Sind—

Liquor imported from Uran in the Kolaba district of Bombay, R3-4-0 and R5 per gallon according to strength

Liquor locally manufactured in Kotri, Karachi district, R3-4-0 and R5 per gallon according to strength

Beer, three annas per gallon

Ganja, R7-8 per ser

Charas, R20 per ser

Bhang, R1 per ser

Opium, Bengal, R10 per ser

MADRAS—

Rum, R9-6-0 per proof gallon

Country spirit, R4-6-0 per proof gallon in four districts R5-10-0 per proof gallon in eight districts and R6-4-0 per proof gallon in eleven districts. Special rates for particular localities, R0-10-0, R1-9-0, R1-14-0, R2-1-4, and R8-2-0, per proof gallon (from 1st April 1912)

Beer, three annas per gallon
Ganja, R7-8-0 per ser (from 1st April 1911)
Charas, R12-0-0 per ser (from 1st April 1911)
Bhang, R3-0-0 per ser (from 1st April 1911)
Opium, Bengal, R24-8-0 to R25-8-0 per ser

COORG—

Country spirit—30° per under proof R3-15-0 gallon on actual issue

Ganja, R7-8-0 per ser
Opium, R30-0-0 per ser

AJMER-MERWARA—

Country spirit—

Urban R4-6-0 per proof gallon } with effect from 1st
Rural R3-12-0 „ „ } April 1911

Ganja, R6 per ser

Charas, R10 per ser
Bhang, R5 per maund

Opium, R4 per ser both on Malwa opium and on opium produced or manufactured locally

BRITISH BALUCHISTAN—

In the Zhob District the right to manufacture and sell country spirit is sold annually by public auction and no extra duty is levied

Country spirit—

(1) for consumption in Quetta town, 10° under proof R5-0-0 per gallon, 20° under proof R4-7-0 per gallon.

(2) for supplies in bond for consumption in the Nasirabad and Railway Sub-Division, 10° under proof R3-8-0 per gallon, 20° under proof R3-2-0 per gallon.

(3) for consumption in all other areas, 10° under proof R4-0-0 per gallon, 20° under proof R3-8-0 per gallon.

(4) Special permit holders, 10° under proof R5-8-0 per gallon, 20° under proof R4-15-0 per gallon.

(5) Issued to Indian troops 20° under proof R3-11 per gallon

Beer, three annas per gallon

Ganja { R7-8 per ser on imports from other British provinces from 1st April 1912
R15 from 1st April 1912 per ser on imports from Foreign territory

Charas { R480 per maund on imports from other British provinces
R960 per maund on imports from Foreign territory

Bhang { R40 per maund on imports from other British provinces
R80 per maund on imports from Foreign territory

Opium, pure, R7-8-0 per ser

(In Baluchistan only Government Excise opium is allowed to be sold and the difference between the cost price (R8-8-0, and the selling price (at present R16 a ser) is reckoned as duty and classified in the accounts as "gain on sale proceeds of excise opium").

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Punjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had hitherto been omitted from the head "India, general."

Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for these provinces have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out from the year 1878-79, except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

The tables which follow have been restricted to twenty-five years. For figures for the years prior to 1886-87, the 1st issue of Statistics of British India—Part IV(*b*) Finance and Revenue—may be referred to.

EXCISE

No. 1

RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1887-88 to 1911-1

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1887-88 . .	2,97,75,181	2,850	43,47,303	48,529	90,89,928	4,32,63,791	3,41,73,863	12,95,755	3,29,78,108	90,89,928	4,19,68,036
1888-89 . .	3,28,38,199	6,830	41,35,804	66,955	94,88,033	4,65,35,821	3,70,47,788	13,61,551	3,56,86,237	94,88,033	4,51,74,270
1889-90 . .	3,44,73,780	10,380	41,21,593	94,085	97,52,840	4,84,52,681	3,86,99,841	15,12,541	3,71,87,300	97,52,840	4,69,40,140
1890-91 . .	3,49,43,314	43,747	42,02,305	84,810	99,38,560	4,92,12,736	3,92,74,176	17,49,806	3,75,24,870	99,38,560	4,74,62,930
1891-92 . .	3,64,09,488	68,939	43,35,957	82,950	99,99,936	5,06,97,270	4,06,97,334	19,15,055	3,89,82,279	99,99,936	4,89,82,215
1892-93 . .	3,74,87,993	84,359	43,65,255	82,262	1,01,67,978	5,21,67,847	4,20,19,869	20,35,572	3,99,84,297	1,01,67,978	5,01,52,275
1893-94 . .	3,88,02,083	91,088	46,77,124	85,892	99,11,680	5,35,67,795	4,36,56,115	19,95,430	4,16,60,685	99,11,685	5,15,72,385
1894-95 . .	3,99,58,712	1,36,095	46,79,331	93,934	98,46,685	5,47,14,757	4,48,68,072	19,96,249	4,28,71,823	98,46,685	5,27,18,508
1895-96 . .	4,12,71,401	1,54,531	49,03,927	1,11,612	1,00,96,037	5,65,86,508	4,64,40,571	21,17,171	4,43,23,400	1,00,96,037	5,44,19,437
1896-97 . .	4,03,86,566	1,58,048	48,46,041	1,41,819	99,40,275	5,54,22,749	4,54,82,474	21,65,122	4,33,17,352	99,40,275	5,32,57,627
1897-98 . .	3,98,09,711	1,68,281	49,47,739	1,71,130	98,10,577	5,49,07,438	4,50,96,861	24,85,872	4,26,10,989	98,10,577	5,24,21,566
898-99 . .	4,13,97,758	3,75,800	53,08,874	1,80,942	1,00,06,615	5,72,69,989	4 72,63,374	24,99,546	4,47,63,828	1,00,06,615	5,47,70,443
1899-1900 . .	4,13,34,011	3,06,015	55,60,201	1,58,925	1,01,81,048	5,75,40,200	4,73,59,152	24,65,611	4,48,93,541	1,01,81,048	5,50,74,589
1900-01 . .	4,23,45,156	4,87,288	59,13,339	2,59,937	1,03,12,621	5,91,98,376	4,88,80,755	25,23,808	4,63,56,947	1,03,17,621	5,66,74,568
1901-02 . .	4,47,21,777	4,57,741	61,83,873	1,66,845	1,01,57,610	6,16,87,846	5,15,30,236	25,26,288	4,90,03,948	1,01,57,610	5,91,61,558
1902-03 . .	4,76,91,766	5,28,209	66,85,846	1,81,607	1,03,17,526	6,53,69,954	5,50,72,428	28,76,970	5,21,95,458	1,03,17,526	6,30,12,984
1903-04 . .	5,42,06,254	5,82,506	72,39,688	2,46,933	1,26,81,626	7,49,57,002	6,22,75,376	32,78,336	5,89,97,040	1,26,81,626	7,16,78,666
1904-05 . .	5,70,61,069	5,54,154	68,03,094	2,39,100	1,29,93,733	7,76,31,150	6,46,37,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905-06 . .	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	9,53,37,424	7,16,82,990	38,83,446	6,77,99,544	1,36,54,434	8,14,53,978
1906-07 . .	6,48,15,118	5,66,395	88,13,689	2,66,923	1,39,94,572	8,84,56,697	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907-08 . .	6,87,37,319	6,27,050	88,49,503	2,71,497	1,47,06,364	9,32,01,643	7,84,95,279	46,86,078	7,38,09,201	1,47,06,364	8,85,15,565
1908-09 . .	7,04,54,433	7,81,308	94,06,474	3,15,822	1,48,49,348	9,58,07,385	8,09,58,037	61,32,515	7,48,25,522	1,48,49,348	8,96,74,870
1909-10	7,21,21,771	7,49,989	98,83,354	3,98,370	1,48,71,916	9,80,25,380	8,31,53,464	61,95,528	7,69,57,936	1,48,71,916	9,18,29,852
1910-11 . .	7,79,63,543	8,88,667	1,06,95,781	3,56,590	1,55,56 205	10,54,10,786	8,98,54,581	62,14,273	8,36,40,308	1,55,56,205	9,91 96,513
1911-12 . .	8. 3 47,641	923,928	2,13,35,744	4,01,157	1,57,46,775	11,41,05,245	9,83,58,470	64,59,350	9,18,99,020	1,57,46,775	10,76,45,795

NOTE.—Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for the United Provinces in Tables Nos. 1, 1—A, 2, 2—A, 3, 3—A, 3—A, 4, 4—B and 14 have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out, except in the case of Allahabad where the receipts prior to 1901-02 are not available

No. 1—A

[*RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PROVINCES, *in each official year from 1887-88 to 1911-12*

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts	Total receipts other than opium				
1887–88	35,21,072	..	4,09,651	24,691	10,10,028	49,65,442	39,55,414	2,03,974	37,51,440	10,10,028	47,61,468
1888–89	38,51,893	..	4,20,424	25,736	10,63,347	53,61,400	42,98,053	1,89,329	41,08,724	10,63,347	51,72,071
1889–90	46,01,647	..	4,04,560	21,747	10,93,586	61,21,540	50,27,954	2,36,348	47,91,606	10,93,586	58,85,192
1890–91	54,00,405	2,360	4,21,857	25,281	10,92,447	59,42,350	48,49,903	2,41,383	46,08,520	10,92,447	57,00,967
1891–92	45,87,468	..	4,19,990	22,683	11,61,410	61,91,551	50,30,141	2,88,220	47,41,921	11,61,410	59,03,331
1892–93	49,81,619	7,396	4,53,908	18,537	12,31,106	66,92,476	54,61,370	2,95,518	51,65,852	12,31,106	63,96,958
1893–94	48,53,521	3,568	4,54,612	18,733	9,66,464	62,96,898	53,30,434	3,02,584	50,27,850	9,66,464	59,94,314
1894–95	49,06,742	4,304	4,70,560	20,847	11,24,434	65,26,887	54,02,453	2,86,174	51,16,279	11,24,434	62,40,713
1895–96	51,94,481	4,488	5,14,920	22,901	12,34,764	69,71,554	57,36,790	2,87,190	54,49,600	12,34,764	66,84,364
1896–97	51,41,642	3,898	5,06,571	26,047	12,97,845	69,76,099	56,78,158	2,91,093	53,87,065	12,97,845	66,84,910
1897–98	49,33,440	16,377	5,34,766	35,421	12,81,467	68,01,471	55,20,004	2,99,294	52,20,710	1,21,467	65,02,177
1898–99	51,80,748	30,752	5,36,096	22,512	13,12,694	70,82,802	57,70,108	2,99,688	54,70,420	13,12,694	67,83,114
1899–1900	55,28,845	24,430	5,08,426	17,700	14,02,473	75,71,874	61,69,401	3,02,301	58,67,100	14,02,473	72,69,573
1900–01	57,35,862	26,020	6,47,880	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901–02	59,13,155	29,901	7,25,124	21,428	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902–03	62,08,706	25,926	7,63,997	14,858	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903–04	68,33,346	26,916	8,46,851	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904–05	72,93,264	29,509	9,44,593	12,023	13,78,320	96,57,709	82,79,389	4,55,490	78,23,899	13,78,320	92,02,219
1905–06	73,35,398	32,243	11,56,964	22,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,93,468
1906–07	73,80,682	29,800	9,61,756	23,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,850	15,05,744	94,71,594
1907–08	80,01,984	26,118	9,57,259	26,811	17,36,075	1,07,48,247	90,12,172	4,88,373	85,23,799	17,36,075	1,02,59,874
1908–09	75,92,697	45,329	10,27,823	36,279	16,66,258	1,03,68,386	87,02,128	5,01,100	81,11,028	16,66,258	97,77,286
1909–10	78,84,067	33,922	11,50,327	52,406	13,79,258	1,04,99,980	91,20,722	6,54,972	84,65,750	13,79,258	98,45,008
1910–11	1,09,67,829	45,182	12,22,272	57,015	14,37,533	1,37,29,831	1,22,92,298	6,60,054	1,16,32,662	14,37,533	1,30,70,195
1911–12	1,18,12,972	45,459	11,79,145	71,614	14,25,047	1,45,34,237	1,31,09,190	7,19,998	1,23,89,192	14,25,047	1,38,14,239

* Except Bihar and Orissa

EXCISE

No. 2

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99
RECEIPTS*—												
Spirits—												
1 India, General†	5,99,940	5,75,700	5,67,080	5,47,070	6,10,870	6,22,540	4,46,163	5,06,133	5,15,685	5,02,860	4,54,519	4,94,087
2 Burma	9,44,590	11,15,150	20,96,750	19,81,590	22,17,910	24,96,300	21,25,256	19,52,479	19,90,560	20,38,020	20,98,550	24,02,920
3 Assam	2,45,850	2,85,450	3,21,180	3,35,460	3,96,070	4,09,960	4,32,500	4,63,600	5,26,030	5,79,160	5,74,170	6,56,970
4 Bengal	64,56,200	68,88,320	60,81,030	59,76,086	65,30,610	69,42,950	72,84,600	76,55,900	81,30,540	82,48,430	76,72,540	81,96,740
5 Bihar and Orissa§	..	..	..	..	..	..	..	..	..	..	..	..
6 United Provinces:												
Agra	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,78,704	30,59,748	30,39,823	28,46,493	23,08,147	26,24,188	31,91,687
Oudh	12,72,895	12,93,339	10,92,827	10,00,462	11,20,935	12,61,029	12,45,302	10,22,406	9,20,533	5,79,629	8,31,564	11,55,258
7 Punjab	8,76,630	9,24,380	10,09,030	11,16,910	11,61,970	11,93,590	12,51,370	13,46,520	14,22,460	14,12,520	15,27,860	15,69,310
8 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
9 Bombay	59,59,590	81,51,010	81,44,320	83,87,510	86,50,189	87,98,940	92,24,300	94,73,560	99,95,740	94,10,270	93,15,680	98,46,210
10 Central Provinces	14,45,900	15,23,330	16,06,380	17,05,800	17,86,950	17,42,250	17,40,520	17,36,260	15,17,550	13,51,940	10,59,380	12,18,880
11 Madras	90,70,670	97,75,370	1,07,26,940	1,12,26,350	1,13,04,050	1,12,77,630	1,19,89,280	1,27,62,040	1,34,05,810	1,39,05,590	1,36,51,260	1,26,67,690
TOTAL	2,97,15,181	3,28,38,199	3,44,73,783	3,49,43,314	3,64,09,488	3,74,87,993	3,88,02,033	3,99,58,712	4,12,71,401	4,08,36,566	3,98,09,711	4,13,97,758
Beer—												
12 India, General	..	..	..	..	..	..	..	..	..	..	..	..
13 Burma	..	..	..	5,710	10,800	10,340	6,050	21,100	28,360	29,940	22,600	23,800
14 Assam	..	..	..	..	..	..	..	..	..	..	..	..
15 Bengal	..	..	..	70	170	190	220	540	480	510	720	5,440
16 United Provinces:												
Agra	..	..	..	6,127	4,379	10,468	4,600	6,361	3,533	11,050	27,414	55,274
Oudh	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898	16,377	30,752
17 Punjab	..	..	..	12,940	13,420	7,680	6,010	6,380	3,560	6,660	4,310	1,43,190
18 N. W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
19 Bombay	..	..	..	4,420	23,440	36,080	48,510	46,110	44,500	41,700	34,750	43,920
20 Central Provinces	..	..	..	..	..	..	..	..	..	..	..	5,804
21 Madras	2,850	6,830	10,380	12,050	18,720	12,300	22,110	51,970	64,320	64,290	62,110	67,620
TOTAL	2,850	6,830	10,380	43,747	68,939	84,359	91,068	1,36,095	1,54,531	1,58,048	1,68,281	3,75,800
Drugs—other than Opium—												
22 India, General	13,370	16,220	30,510	39,420	37,440	41,520	36,856	32,521	35,752	39,206	38,935	36,589
23 Burma	..	..	..	..	..	..	..	..	10	10	10	10
24 Assam	2,29,870	2,46,110	2,68,340	2,87,200	22,96,620	3,01,240	3,37,730	3,00,470	3,36,150	3,53,130	3,61,540	3,77,710
25 Bengal	24,14,780	24,87,370	24,26,410	24,82,790	4,72,240	25,61,430	27,06,490	26,85,210	28,67,700	28,18,170	27,42,950	28,10,930
26 Bihar and Orissa§	..	..	..	..	..	..	..	..	..	..	..	..
27 United Provinces:												
Agra	4,69,181	5,19,544	5,24,557	5,15,510	5,16,314	5,17,344	5,41,673	5,72,584	5,79,001	5,53,749	6,48,125	7,56,321
Oudh	1,79,252	1,86,936	1,96,796	1,76,795	1,95,773	2,02,811	2,03,552	2,24,886	2,08,284	1,78,236	2,24,509	2,70,244
28 Punjab	1,47,570	1,47,050	1,54,880	1,55,690	1,57,300	1,70,860	1,79,550	1,81,740	1,81,310	2,11,730	2,40,280	3,22,820
29 N. W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
30 Bombay	6,92,920	2,91,860	3,10,300	3,12,600	3,59,460	2,62,110	3,31,640	3,61,910	3,88,320	4,30,470	4,57,560	4,35,320
31 Central Provinces	2,09,360	2,08,190	2,09,740	2,22,270	2,35,820	2,62,190	2,78,130	2,65,360	2,46,000	1,89,720	1,65,160	1,79,640
32 Madras	..	..	..	16,030	54,990	48,730	61,300	54,650	61,500	71,620	68,670	1,19,290
TOTAL	43,47,303	41,35,304	42,21,533	42,02,305	43,35,957	43,65,255	46,77,121	46,79,331	49,03,027	48,46,041	49,47,739	53,08,874
Miscellaneous Receipts—												
33 India, General	..	4,670	5,740	4,920	4,920	5,640	5,700	5,750	5,880	5,880	5,880	6,470
34 Burma	2,830	1,110	10,010	6,450	1,440	1,330	2,170	1,590	5,860	25,980	60,730	63,310
35 Assam	280	360	510	710	630	630	530	550	610	850	740	560
36 Bengal	6,060	4,130	6,430	6,670	7,970	10,410	11,680	12,470	13,840	17,860	13,240	1,140
37 Bihar and Orissa§	..	..	..	..	..	..	..	..	..	..	..	..
38 United Provinces:												
Agra	12,176	22,104	20,779	13,808	7,253	6,740	1,167	1,211	1,235	794	2,168	1,148
Oudh	1,763	921	766	552	677	752	706	693	1,237	595	622	644
39 Punjab	..	..	..	..	..	..	..	..	..	2,040	1,750	2,920
40 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
41 Bombay	..	..	..	..	..	..	..	..	..	..	..	..
42 Central Provinces	12,690	22,010	25,310	21,590	21,220	20,920	23,750	26,320	25,420	19,760	19,550	21,020
43 Madras	13,830	11,930	24,540	30,710	38,340	35,340	40,190	45,350	57,530	68,060	66,450	69,730
TOTAL	49,829	66,955	94,085	84,410	82,960	82,262	85,893	93,934	1,11,612	1,41,819	1,71,130	1,80,942
TOTAL RECEIPTS	3,41,73,363	3,70,47,788	3,86,99,841	3,92,74,176	4,08,97,384	4,20,19,869	4,36,56,115	4,48,68,072	4,64,40,571	4,58,82,474	4,50,96,861	4,72,63,374
CHARGES—												
44 India, General	30,790	38,200	42,830	39,500	43,570	43,680	12,088	14,214	17,422	13,588	13,452	13,840
45 Burma	84,170	40,740	34,040	38,440	55,750	69,780	1,12,480	1,34,410	1,59,330	1,75,670	2,30,130	2,25,870
46 Assam	10,630	9,110	8,930	25,610	23,570	27,640	19,450	14,730	15,920	13,380	14,390	21,950
47 Bengal	4,22,600	4,32,760	5,31,380	6,47,110	6,67,790	6,58,710	6,47,700	3,37,860	6,74,580	6,83,290	6,77,390	6,74,500
48 Bihar and Orissa§	..	..	..	..	..	..	..	..	..	..	..	..
49 United Provinces:												
Agra	46,022	50,179	49,703	48,165	76,383	1,47,999	1,02,526	89,989	66,755	71,940	71,092	83,524
Oudh	7,223	7,562	7,493	7,954	26,307	46,803	30,981	33,406	22,534	22,544	22,708	21,322
50 Punjab	55,560	52,250	63,480	71,750	65,300	68,010	75,000	55,940	49,550	58,110	63,410	71,260
51 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
52 Bombay	2,97,970	3,27,690	3,34,990	3,45,600	3,50,000	3,36,030	3,49,030	3,45,200	3,56,230	3,63,970	3,53,090	3,46,810
53 Central Provinces	71,750	74,440	56,990	54,940	56,200	59,750	44,740	54,630	54,640	55,560	50,390	48,330
54 Madras	2,69,040	3,28,620	3,82,700	4,70,540	5,50,190	5,35,170	6,91,440	6,15,870	7,00,180	7,07,070	9,89,820	9,92,140
TOTAL	12,95,755	13,82,551	15,12,541	17,49,608	19,15,055	20,35,572	19,95,480	19,96,249	21,17,171	21,65,122	24,85,872	24,99,546
NET RECEIPTS—												
55 India, General	5,83,020	4,88,390	5,60,500	5,52,450	6,19,660	6,26,040	4,78,636	5,30,190	5,39,895	5,34,358	4,85,882	5,23,306
56 Burma	8,63,250	10,75,520	20,72,720	19,55,310	21,74,490	24,38,190	20,28,990	18,40,750	18,65,460	19,18,280	19,51,760	22,64,107
57 Assam	4,64,870	5,22,830	5,71,100	6,47,650	6,79,750	6,90,190	7,51,310	7,49,890	8,46,870	9,19,760	9,22,060	10,13,290
58 Bengal	84,54,440	84,48,060	79,82,550	78,18,500	83,43,200	88,61,270	93,55,290	97,16,260	1,03,37,980	1,01,01,680	97,52,060	1,03,51,750
59 Bihar and Orissa§	..	..	..	..	..	..	..	..	..	..	..	..
60 United Provinces:												
Agra	33,33,851	33,96,119	32,83,859	31,03,391	30,81,551	31,60,252	35,04,862	35,29,990	33,63,507	28,01,800	32,30,803	39,20,906
Oudh	14,51,087	14,75,358	12,83,037	11,72,125	12,95,078	14,29,095	14,22,147	12,18,213	11,11,998	7,39,814	10,50,364	14,35,576
61 Punjab	9,68,640	10,19,680	11,00,430	12,13,790	12,65,400	12,74,120	13,62,430	14,78,700	15,62,580	15,74,840	17,10,790	19,66,980
62 N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
63 Bombay	63,54,540	81,15,180	81,69,630	83,58,930	86,93,030	87,50,200	92,55,920	95,36,380	1,00,72,300	95,18,470	94,54,900	99,78,640
64 Central Provinces	15,87,200	16,79,090	17,84,440	18,94,220	19,82,790	19,65,610	19,97,660	19,73,310	17,33,830	15,05,860	11,93,700	13,77,020
65 Madras	88,17,210	94,66,010	1,03,79,040	1,08,08,000	1,08,56,420	1,07,89,930	1,15,11,440	1,22,98,140	1,28,89,480	1,34,02,490	1,28,58,670	1,19,32,190
TOTAL	3,28,78,108	3,56,86,237	3,71,87,300	3,75,24,379	3,89,32,279	3,99,84,297	4,16,60,685	4,28,71,823	4,43,23,466	4,33,17,352	4,26,10,989	4,47,63,828

* From license fee, duty and other items
† See note at foot of table No. 4
‡ See note at foot of table No. 11
§ Included under Bengal up to 1910-11

OPIUM), in the several PROVINCES in INDIA, in each official year from 1887-88 to 1911-12

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	
4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	13,22,356	14,23,982	14,04,479	1
25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,381	39,42,806	40,20,592	37,56,253	41,83,797	2
6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	24,24,472	26,77,800	12,26,749	3
86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,158	1,16,51,333	1,18,01,840	1,19,69,328	1,18,59,292	70,79,461	4
..	..	..	..	..	..	..	..	..	..	..	..	64,64,933	5
33,86,712	35,62,411	39,88,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	43,14,169	53,64,975	56,01,575	
12,56,875	14,03,363	17,30,472	18,95,048	20,07,408	21,29,249	16,77,176	13,27,462	16,18,320	14,28,292	14,90,598	20,00,050	23,04,914	6
15,31,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	26,26,675	37,51,458	42,65,691	
..	..	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440	1,06,325	1,40,473	7
91,04,461	86,66,892	92,80,549	95,59,736	1,05,68,850	1,19,54,524	1,22,79,596	1,29,73,337	1,43,11,771	1,44,17,224	1,49,96,010	1,61,99,775	1,77,16,379	8
12,29,078	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,329	47,60,902	49,12,727	55,22,664	67,98,028	9
1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,83,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	2,38,31,625	2,48,15,464	2,65,17,869	2,76,14,961	10
													11
4,13,34,011	4,23,45,156	4,47,21,777	4,76,91,766	5,42,06,254	5,70,61,069	6,19,82,966	6,46,15,118	6,87,37,319	7,06,54,433	7,21,21,771	7,79,66,543	8,56,47,641	
..	1,74,870	1,20,137	1,60,993	2,00,330	2,11,404	1,82,540	1,87,902	156,072	1,67,928	1,51,036	1,71,018	1,86,502	12
23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485	31,875	46,496	39,455	13
..	..	..	..	..	..	..	..	..	..	..	..	..	14
5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575	13,920	19,206	18,592	15
45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098	73,871	79,901	74,834	
24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,300	26,118	42,476	26,450	37,876	37,555	16
1,14,133	1,01,114	1,24,572	1,29,674	1,23,511	1,23,363	1,34,895	1,34,392	1,26,378	2,26,365	2,11,380	2,11,812	2,37,950	
..	..	..	..	..	..	..	..	..	..	..	..	..	17
42,940	28,298	45,188	38,674	34,493	31,027	22,114	13,868	15,190	52,447	42,585	55,657	60,833	18
13,589	22,183	11,961	9,244	7,751	8,009	8,669	7,460	7,183	9,190	9,089	5,853	1,398	19
37,560	58,620	48,780	36,026	1,13,216	97,705	7,53,387	1,31,361	2,39,402	1,79,744	184,824	2,11,968	2,14,769	20
													21
3,06,015	4,62,263	4,57,741	5,33,209	5,82,506	5,84,154	5,94,529	5,66,395	6,87,050	7,81,308	7,49,989	8,38,667	9,23,828	
35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,187	39,886	55,429	57,021	1,08,226	1,18,630	22
40	18	23	23	20	38	32	195	124	147	319	241	181	23
3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,982	16,67,088	17,15,400	18,12,995	20,20,935	27,74,601	85,863	24
27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,39,668	29,45,232	31,15,381	34,36,869	30,93,851	25
..	..	..	..	..	..	..	..	..	..	..	..	22,15,767	26
3,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,63,880	13,20,905	13,61,063	13,92,979	14,08,115	13,25,366	14,20,483	14,66,697	
2,97,049	5,19,850	3,37,769	4,16,980	5,81,243	6,94,916	6,19,537	5,97,602	4,68,058	5,29,152	5,07,185	4,29,245	5,87,647	27
3,36,235	3,21,540	2,84,130	2,21,125	3,56,646	3,41,560	4,18,393	5,54,893	5,54,140	6,17,066	6,18,598	6,69,797	7,02,271	
..	..	36,406	38,107	50,690	41,383	55,590	65,310	62,740	69,480	73,249	69,792	76,666	28
4,81,450	4,63,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,142	9,89,361	11,01,505	12,51,762	12,29,122	29
1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	4,96,929	5,28,372	6,30,596	30
1,77,360	2,06,880	2,55,425	2,99,590	3,13,784	3,87,236	4,42,693	4,75,265	4,90,256	5,22,282	5,79,826	5,59,373	6,27,454	31
													32
55,60,201	59,13,599	61,88,873	66,85,846	72,39,683	68,08,094	88,13,435	88,13,689	88,49,503	94,06,474	93,83,394	1,06,95,781	1,13,85,744	
7,981	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351	1,465	3,570	5,933	33
43,850	42,033	50,515	50,207	54,015	62,700	84,414	58,220	42,519	51,067	35,067	29,448	69,303	34
909	854	585	692	1,039	962	17,533	15,752	13,490	17,040	15,846	18,317	4,953	35
20,460	17,952	18,037	15,217	39,221	18,060	18,148	22,186	22,572	22,396	23,329	29,363	36,510	36
..	..	..	..	..	..	..	..	..	..	..	..	25,220	37
1,319	1,358	1,949	1,456	1,162	1,567	1,691	6,184	2,306	1,339	5,551	5,741	5,761	38
695	815	872	866	1,012	1,094	1,229	1,677	1,692	939	747	480	1,242	
1,465	896	800	521	1,123	388	640	740	650	757	12,390	3,681	1,479	39
..	..	105	89	33	10	42	103	33	115	224	148	20	40
..	..	..	..	87,884	71,916	79,751	73,032	79,490	1,19,995	1,21,354	97,856	91,641	41
22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,687	18,643	14,064	24,127	20,240	42
60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,054	79,780	96,833	1,02,750	1,16,554	43
1,58,925	1,59,937	1,66,845	1,61,607	2,46,933	2,39,100	2,92,060	2,66,925	2,71,407	3,15,822	3,98,870	3,56,590	4,01,157	
4,73,59,152	4,83,80,755	5,15,80,236	5,50,72,428	6,22,75,376	6,46,87,417	7,16,82,990	7,44,62,125	7,84,05,229	8,09,58,087	8,31,53,464	8,98,54,581	9,88,58,370	
15,469	23,694	23,610	22,749	24,410	28,632	26,813	41,461	71,789	43,058	52,878	59,851	74,188	
1,95,676	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,23,736	12,68,358	12,58,126	11,98,864	12,15,552	44
27,456	20,168	16,726	21,957	19,750	37,127	1,78,287	1,89,482	2,43,626	2,92,879	2,91,242	3,09,166	1,09,265	45
6,35,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,635	8,15,578	8,89,259	9,32,388	6,21,197	46
..	..	..	..	..	..	..	..	..	..	..	..	4,96,727	47
83,708	1,05,548	88,734	91,881	1,40,337	1,13,944	29,788	90,159	1,09,214	1,46,468	1,87,518	1,86,077	2,27,550	48
20,857	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,917	76,187	67,533	70,397	49
59,516	58,498	63,608	69,307	58,249	66,144	77,657	73,458	71,021	79,584	83,988	1,67,962	1,76,586	
..	..	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336	12,514	14,793	50
3,34,220	3,45,696	3,53,157	3,54,754	4,05,528	4,70,418	5,21,349	5,37,698	8,82,223	13,19,322	11,73,624	11,86,745	12,94,750	51
52,905	47,421	51,328	57,305	73,837	93,329	1,64,246	2,51,840	2,82,628	3,21,544	2,34,247	2,92,412	3,11,566	52
9,90,030	10,06,290	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,324	18,47,585	18,50,631	15,00,741	18,46,274	53
													54
24,65,611	25,23,808	25,26,283	28,76,970	32,79,336	35,58,337	38,83,446	40,97,789	46,86,072	64,22,515	61,95,528	62,14,273	64,59,350	
5,20,461	10,37,962	8,93,873	9,96,832	11,04,608	11,89,966	11,16,823	11,99,814	11,54,163	14,44,055	14,79,000	16,47,445	16,38,256	55
24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,92,327	27,96,047	28,84,727	26,77,494	30,47,179	56
10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,626	35,47,534	37,16,411	39,66,668	41,69,514	45,67,552	18,11,790	57
1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,94,542	1,13,66,983	1,23,64,904	1,29,92,741	1,36,45,231	1,34,65,665	1,33,33,149	1,43,90,342	1,05,07,217	58
..	..	..	..	..	..	..	..	..	..	..	..	82,09,193	59
42,34,796	44,17,930	49,30,659	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	55,33,404	64,91,023	69,24,617	
15,57,899	17,29,586	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542	19,54,752	24,50,318	28,10,961	60
19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,248	28,39,957	31,87,435	33,76,394	37,38,358	33,89,055	44,68,766	50,80,715	61
..	..	1,35,320	1,45,148	1,53,420	1,43,992	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	1,64,251	2,02,366	62
92,94,631	90,84,629	94,54,022	97,21,044	1,07,63,885	1,24,04,975	1,27,28,570	1,33,03,400	1,44,45,375	1,42,59,704	1,51,12,883	64,18,235	1,78,02,625	63
13,92,768	12,30,078	14,01,703	16,34,135	34,58,259	43,72,538	57,38,945	66,35,295	57,02,116	42,16,305	60,98,562	1,57,88,604	21,33,696	64
1,15,91,447	1,17,99,234	1,23,52,924	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	2,38,17,816	2,45,82,219	2,67,30,405	65
4,48,93,541	4,63,56,947	4,90,03,948	5,21,95,458	5,89,97,040	6,11,29,080	6,77,93,544	7,03,64,336	7,38,09,261	7,48,25,522	7,69,57,936	8,36,40,308	9,18,99,020	

NOTE.—Variations in the figures for Bengal and Assam are due to the territorial changes in those provinces in 1905 and 1912

No. 2—A

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98	1898–99
RECEIPTS—												
Spirits—												
Rangoon	1,43,869	2,48,839	7,53,670	5,92,400	7,14,420	3,63,310	6,22,640	4,96,880	5,15,050	4,65,870	5,02,140	5,36,650
Shillong	6,690	6,290	4,280	5,450	6,010	4,950	6,750	6,630	5,750	5,480	5,700	6,430
Calcutta and suburbs	14,61,680	14,07,730	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570	20,17,940	20,90,610	20,21,680	20,99,740
Allahabad	1,26,790	1,52,810	1,05,730	1,13,570	1,42,910	1,21,010	1,51,500	1,50,220	1,32,150	1,15,480	1,26,710	1,50,770
Lucknow	1,85,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,379	2,13,551	1,95,562	2,22,731	1,55,182	2,33,520	2,43,768
Lahore	75,250	75,600	79,980	87,960	90,740	1,00,800	1,03,670	1,02,660	1,08,860	1,25,090	1,32,950	1,48,810
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	7,31,830	7,54,940	8,26,480	8,32,230	8,14,620	8,01,950	7,80,810	7,77,780	8,45,740	7,66,110	7,16,380	9,29,500
Nagpur	78,370	80,900	86,690	94,140	93,800	88,590	92,770	98,020	1,03,990	1,04,090	1,30,180	1,42,020
Madras	7,08,130	9,11,870	11,65,610	10,26,040	9,62,650	9,96,700	10,26,100	11,56,420	12,42,270	13,13,730	10,65,080	9,23,060
TOTAL	35,21,072	38,51,893	46,01,647	44,00,405	45,87,468	49,81,619	48,53,521	49,06,742	51,04,480	51,41,642	49,33,440	51,80,748
Beer—												
Rangoon	..	..	..	..	..	..	..	440	..	..	..	..
Shillong	..	..	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs	..	..	..	..	..	..	..	..	..	..	..	..
Allahabad	..	..	..	..	..	..	..	..	..	..	..	..
Lucknow	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898	16,377	30,752
Lahore	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	..	..	..	..	..	..	..	..	..	..	..	..
Nagpur	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	230	10	..	..	..
TOTAL	..	..	..	2,360	..	7,306	3,568	4,304	4,488	3,898	16,377	30,752
Drugs—other than Opium—												
Rangoon	..	..	..	..	..	..	..	..	..	..	..	..
Shillong	1,830	1,890	1,930	2,460	1,980	1,240	960	1,100	840	820	890	750
Calcutta and suburbs	2,65,650	2,76,070	2,73,510	2,96,950	2,92,270	3,12,700	3,07,400	3,16,630	3,53,480	3,51,360	3,40,230	3,29,220
Allahabad	34,770	40,000	40,630	39,580	37,330	41,200	39,100	39,500	44,500	20,580	37,670	44,770
Lucknow	32,801	26,174	31,100	26,467	28,580	30,508	32,542	35,000	39,600	40,071	48,036	58,176
Lahore	6,720	6,870	6,240	6,060	6,420	7,260	8,700	8,400	7,900	7,090	9,180	6,600
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	59,930	61,050	42,650	37,860	39,880	39,700	45,640	48,250	48,180	59,610	77,410	76,370
Nagpur	8,190	8,370	8,450	9,340	8,640	13,100	11,960	12,650	10,970	15,860	12,520	14,930
Madras	..	..	..	3,200	4,780	8,200	8,310	9,030	9,450	11,180	8,830	5,280
TOTAL	4,09,891	4,20,424	4,04,566	4,21,857	4,19,990	4,53,908	4,54,612	4,70,560	5,14,920	5,06,571	5,34,766	5,36,096
Miscellaneous Receipts—												
Rangoon	390	10	10	10	300	20	100	80	140	3,920	14,430	1,310
Shillong	10	20	20	20	10	10	..	10	10	10	10	20
Calcutta and suburbs	220	420	190	510	650	640	980	1,400	2,400	2,620	2,500	1,090
Allahabad	15,090	16,670	13,930	12,990	11,450	5,240	6,530	6,800	7,400	6,290	7,500	6,560
Lucknow	81	46	27	41	43	17	43	17	21	7	11	52
Nagpur	7,500	7,620	730	3,550	420	2,410	1,310	1,680	2,260	590	10	10
Madras	1,400	950	6,840	8,160	9,810	10,200	9,770	10,860	10,670	12,610	10,960	13,470
TOTAL	24,691	25,736	21,747	25,281	22,683	18,537	18,733	20,847	22,901	26,047	35,421	22,512
TOTAL RECEIPTS	39,55,414	42,98,053	50,27,954	48,49,903	50,30,141	54,61,370	53,30,434	54,02,453	57,36,790	56,78,158	55,20,004	57,70,108

CAPITAL CITIES of the several PROVINCES, in each official year from 1887-88 to 1911-12*

1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11	1911–12	
													RECEIPTS—
													Spirits—
5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	9,55,825	7,11,536	10,56,744	Rangoon
5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700	8,514	10,085	10,571	Shillong
21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	28,71,731	31,63,058	32,26,476	Calcutta and suburbs
1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	2,33,598	2,93,015	3,21,981	Allahabad
2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,88,553	3,42,141	4,28,672	4,80,717	Lucknow
2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779	68,713	99,226	1,22,753	Lahore
..	..	15,332	17,149	14,681	16,780	16,780	16,780	22,550	34,155	22,990	20,490	21,925	Peshawar
9,01,500	8,76,232	10,55,305	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,152	12,20,100	12,82,990	38,99,341	39,22,885	Bombay, town and island
1,48,722	1,45,884	1,59,033	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	5,27,321	5,69,601	6,45,116	Nagpur
11,21,839	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396	16,20,334	17,72,335	19,73,804	Madras
55,28,845	57,35,862	59,13,155	62,08,706	68,33,346	72,93,264	73,35,398	72,80,682	80,01,984	75,92,697	78,34,067	1,09,67,329	1,18,12,972	TOTAL
													Beer—
..	..	..	..	..	..	..	..	..	..	..	..	..	Rangoon
..	..	..	..	..	..	..	..	..	..	..	..	..	Shillong
..	..	..	..	..	..	..	..	..	2,353	7,469	7,306	7,904	Calcutta and suburbs
..	..	..	..	..	..	..	..	..	..	..	..	..	Allahabad
24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459	37,876	37,555	Lucknow
..	..	..	..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	..	..	..	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	..	..	..	Nagpur
..	..	..	..	..	..	..	..	..	..	..	..	..	Madras
24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	45,329	33,922	45,182	45,459	TOTAL
													Drugs—other than Opium—
30	8	13	18	5	13	21	52	79	24	95	105	32	Rangoon
777	700	513	464	550	730	539	645	587	498	1,054	882	1,279	Shillong
3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,30,438	5,44,330	6,58,145	Calcutta and suburbs
58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306	85,170	70,229	76,044	Allahabad
83,634	83,640	1,07,328	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	1,43,781	1,58,461	1,44,763	1,43,570	Lucknow
8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,022	14,669	16,169	10,646	18,721	Lahore
..	..	9,608	8,755	12,592	9,705	11,901	15,128	17,123	12,688	13,208	14,296	14,477	Peshawar
79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,941	1,67,780	2,06,024	2,50,960	3,44,433	1,74,305	Bombay, town and island
14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964	31,408	36,723	33,596	Nagpur
4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957	57,967	55,865	58,976	Madras
5,98,426	6,47,880	7,25,124	7,63,997	8,46,851	9,44,593	11,56,961	9,81,756	9,57,259	10,27,823	11,50,827	12,22,272	11,79,145	TOTAL
													Miscellaneous Receipts—
20	10,111	12,500	9,225	12,756	943	14,801	18,619	9,120	21,509	38,377	40,566	54,464	Rangoon
10	40	27	1	6	10	2	87	14	8	1	10	12	Shillong
2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056	10,226	11,550	11,801	Calcutta and suburbs
7,450	7,680	232	171	71	117	27	53	71	153	234	334	464	Allahabad
102	87	83	91	57	38	46	351	425	116	51	58	120	Lucknow
28	27	60	5	12	38	138	222	370	536	1,665	2,191	1,309	Nagpur
7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,999	1,901	1,852	2,306	3,354	Madras
17,700	24,338	21,428	14,858	36,374	12,023	27,261	28,328	26,811	36,279	52,406	57,015	71,614	TOTAL
61,69,401	64,34,100	66,89,608	70,13,487	77,43,487	82,70,389	85,51,863	81,29,566	90,12,172	87,02,128	91,20,722	1,22,92,298	1,31,00,190	TOTAL RECEIPTS

* Except Bihar and Orissa.

No. 2—A—*continued*

RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98	1898–99
CHARGES—												
Rangoon	5,890	6,040	6,450	8,890	10,340	11,330	16,028	19,670	16,080	18,510	25,510	23,150
Shillong	400	2,560	2,680	670	1,150	820	900	520	720	510	640	1,000
Calcutta and suburbs	81,100	81,000	1,23,590	1,46,620	1,66,840	1,68,330	1,55,120	1,53,550	1,66,150	1,62,810	1,63,230	1,63,870
Allahabad	4,300	4,790	4,730	4,010	4,630	10,160	1,020	1,980	1,400	1,990	2,200	2,160
Lucknow	5,724	6,569	6,548	5,922	6,560	6,578	4,474	8,184	1,600	2,343	2,814	3,548
Lahore	1,430	1,730	1,720	2,130	2,550	2,270	3,510	2,830	3,096	4,800	3,300	3,710
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	45,160	47,480	54,180	51,940	54,250	55,270	79,750	57,510	55,640	59,710	61,490	59,890
Nagpur	510	390	390	480	410	320	360	500	720	600	320	250
Madras	59,560	38,770	36,060	20,720	39,110	46,190	40,530	41,430	41,790	39,820	39,790	42,110
TOTAL	2,03,974	1,89,329	2,36,348	2,41,383	2,83,220	2,95,518	3,02,584	2,86,174	2,87,190	2,91,093	2,99,294	2,99,688
NET RECEIPTS—												
Rangoon	1,38,360	2,42,800	7,47,230	5,83,520	7,04,380	8,52,000	6,06,720	4,77,736	4,99,110	4,51,280	4,91,060	5,14,810
Shillong	7,930	5,940	3,550	7,260	6,850	5,380	6,810	7,220	5,880	5,800	5,960	6,200
Calcutta and suburbs	16,46,350	16,03,220	15,24,760	16,29,706	16,68,170	16,27,940	20,08,990	20,87,050	22,07,670	22,81,780	22,01,180	22,66,180
Allahabad	1,72,350	2,04,690	1,55,610	1,62,136	1,86,110	1,77,200	1,95,210	1,94,540	1,82,650	1,40,360	1,69,680	1,99,940
Lucknow	2,15,630	2,32,574	2,09,756	1,92,700	2,21,291	2,92,632	2,45,230	2,26,629	2,65,230	1,96,815	2,95,130	3,29,200
Lahore	80,600	80,740	84,500	91,830	94,610	1,05,590	1,03,860	1,03,230	1,13,570	1,27,380	1,37,980	1,51,700
Peshawar	..	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	7,46,600	7,66,510	8,14,930	8,18,150	8,00,250	7,66,380	7,46,700	7,66,520	8,39,280	7,66,010	7,32,300	9,45,980
Nagpur	93,650	96,500	95,480	1,06,550	1,02,450	1,08,730	1,05,680	1,14,850	1,16,500	1,19,940	1,42,390	1,56,710
Madras	4,49,970	3,74,050	11,36,330	10,16,680	2,37,810	9,74,910	10,03,650	11,35,110	12,20,610	12,97,700	10,45,080	8,99,700
TOTAL	37,51,440	41,08,724	48,91,606	46,08,529	47,41,921	51,65,852	50,27,850	51,16,279	54,49,600	53,87,065	52,20,710	54,70,420

No. 3

RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM

RECEIPTS—												
India, General*	24,860	29,270	47,350	55,580	84,940	48,640	23,247	24,100	24,877	6,231	23,206	26,835
Burma	17,40,780	18,90,890	20,46,030	21,40,600	20,18,130	22,39,400	18,43,660	17,59,890	18,19,870	1,27,020	20,33,900	21,24,760
Assam	16,27,160	16,25,600	17,36,810	18,93,850	19,99,960	18,89,450	19,54,540	19,31,620	19,16,390	18,50,080	18,31,510	18,48,620
Bengal	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,35,630	21,34,870	22,13,720	23,65,130	23,25,600	23,18,600	24,01,020
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..	..	..
United Provinces: Agra	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949	5,06,828	5,13,208	5,48,154
Oudh	1,93,695	1,85,776	1,37,998	1,29,798	1,34,095	1,42,822	1,30,996	1,26,484	1,11,276	94,946	1,00,423	1,07,556
Punjab	3,72,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,971	5,19,230	5,26,635	5,59,620	5,72,700	5,59,930
N.-W. Frontier	..	..	..	..	..	..	..	..	..	..	..	..
Bombay	13,04,570	13,91,200	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,03,410	11,14,060	11,41,830	11,14,320
Central Provinces	6,76,310	6,90,190	7,10,830	7,13,310	7,36,190	7,39,700	7,51,250	7,47,760	6,75,790	5,49,840	4,98,940	5,21,160
Madras	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	7,95,710	7,86,050	7,71,260	7,53,760
TOTAL	90,39,928	94,85,033	97,52,840	99,38,560	99,99,936	1,01,67,978	99,11,680	98,46,685	1,00,96,037	89,40,275	98,10,577	1,00,06,615

* See note at foot of table No. 4

CAPITAL CITIES of the several PROVINCES, in each official year from 1887-88 to 1911-12—continued*

1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11	1911–12	
													CHARGES—
21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	2,45,812	2,27,173	2,51,955	Rangoon
1,430	953	595	460	760	310	456	550	900	937	739	1,415	2,104	Shillong
1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	1,97,688	1,95,432	2,02,133	Calcutta and suburbs
1,920	2,340	2,956	1,872	3,942	6,336	3,235	4,240	6,625	10,039	12,012	11,706	15,764	Allahabad
2,810	4,516	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	16,925	15,839	15,958	Lucknow
4,878	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805	773	3,968	3,844	Lahore
..	..	489	987	487	470	665	1,087	50	100	92	83	76	Peshawar
67,560	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,308	1,57,487	1,75,374	1,95,976	Bombay, town and island
273	262	389	312	403	476	363	505	668	816	804	1,035	1,036	Nagpur
38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134	22,640	23,029	26,352	Madras
3,02,301	3,20,307	2,84,116	3,15,117	3,89,966	4,55,490	4,49,760	4,54,716	4,88,373	5,91,100	6,51,972	6,66,054	7,19,398	TOTAL
													NET RECEIPTS—
5,41,890	6,55,683	6,45,751	5,20,800	7,53,878	5,50,988	8,59,039	6,08,947	8,72,736	7,96,938	7,48,485	5,25,034	8,29,285	Rangoon
5,020	5,269	5,139	6,081	4,925	5,063	5,110	5,769	5,576	5,409	8,827	9,562	9,758	Shillong
23,61,830	24,77,460	24,10,764	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,94,191	30,44,279	32,22,570	25,30,812	37,02,193	Calcutta and suburbs
2,21,700	2,38,630	2,52,902	2,47,894	3,11,428	3,57,837	3,59,210	3,19,765	2,27,771	2,80,154	3,06,990	3,51,872	3,82,725	Allahabad
3,60,588	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,25,125	5,43,562	5,15,729	5,10,187	5,95,530	6,46,004	Lucknow
2,03,921	2,22,153	1,47,931	68,201	39,574	66,013	68,445	94,817	1,36,781	1,62,642	84,169	1,09,904	1,32,330	Lahore
..	..	24,451	24,917	26,786	26,015	28,016	30,819	39,623	43,743	41,016	34,762	36,326	Peshawar
9,13,810	8,74,217	10,85,312	11,47,396	11,34,609	13,07,266	14,36,385	12,71,808	14,01,351	12,84,821	13,26,463	40,63,870	39,01,214	Bombay, town and island
1,63,296	1,58,643	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192	5,59,590	6,07,480	6,79,075	Nagpur
10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	16,57,513	18,07,477	20,09,782	Madras
58,67,100	61,13,793	64,05,492	66,96,870	78,58,521	78,23,899	87,02,103	79,65,959	86,23,799	81,14,028	84,65,750	1,16,32,662	1,33,99,192	TOTALS

* Except Bihar and Orissa

consumed in INDIA, in each official year from 1887-88 to 1911-12

													RECEIPTS—
25,043	37,629	38,960	54,476	41,088	43,552	53,579	49,046	75,426	58,704	64,737	80,433	76,362	India, General*
22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,92,068	41,41,112	37,14,410	35,11,284	33,24,869	39,33,502	Burma
17,99,692	18,05,140	17,11,902	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	25,84,464	28,43,340	36,60,109	25,22,855	Assam
24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	26,53,793	22,51,293	Bengal
..	..	..	..	..	..	..	..	..	..	..	..	11,80,624	Bihar and Orissa
5,72,545	6,33,823	5,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	7,84,478	9,04,701	9,33,793	United Provinces : Agra
1,09,208	1,16,885	1,22,711	1,26,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	1,76,702	1,84,317	Oudh
5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,147	7,76,870	8,04,957	8,59,492	10,64,044	11,04,299	Punjab
..	..	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,395	1,15,029	1,61,429	98,686	N.-W. Frontier
10,07,450	7,63,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	13,62,737	11,96,971	Bombay
5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,630	13,77,813	14,54,659	14,96,645	16,67,075	Central Provinces
8,31,290	7,83,360	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,992	9,52,991	10,17,452	12,67,354	13,90,683	14,87,495	Madras
1,01,81,048	1,03,17,621	1,01,57,610	1,08,17,528	1,26,81,626	1,29,93,733	1,36,54,434	1,39,94,572	1,47,06,364	1,43,49,348	1,43,71,913	1,55,56,205	1,57,46,775	TOTAL

No. 3—A

RECEIPTS (in rupees) in the CAPITAL CITIES of the several PROVINCES in INDIA on*

	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98
RECEIPTS—											
Rangoon	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670	5,24,700	6,08,650	5,98,510
Shillong	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950	2,430	3,030	11,820
Calcutta and suburbs	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280	5,00,880	4,85,100
Allahabad	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630	24,940	24,100	24,490
Lucknow	42,208	50,067	51,126	46,007	42,200	48,246	46,964	44,834	39,114	33,081	32,393
Lahore	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300	24,090	20,614	25,754
Peshawar	..	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890	7,330	5,236
Nagpur	29,190	31,350	39,450	37,040	35,510	36,440	27,540	16,420	34,110	33,200	33,830
Madras	63,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110	74,210	66,900	64,340
TOTAL	10,10,028	10,63,347	10,93,586	10,92,447	11,64,410	12,31,106	9,66,464	11,24,434	12,34,764	12,97,845	12,81,467

* Except Bihar and Orissa

No. 4

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—										
Spirits—										
English	6,360	9,970	7,700	9,630	9,160	9,070	8,112	6,786	7,765	7,216	8,964
Country	5,93,580	4,65,730	5,59,380	5,37,980	6,01,710	6,13,470	4,40,051	4,99,347	5,07,920	4,95,644	4,24,745
TOTAL	5,99,940	4,75,700	5,67,080	5,47,610	6,10,870	6,22,540	4,48,163	5,06,133	5,15,685	5,02,860	4,54,519
Beer	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—											
Ganja and others	13,870	16,229	30,510	38,420	47,440	41,540	36,856	32,521	35,752	39,206	38,935
MISCELLANEOUS RECEIPTS	..	4,670	5,740	4,920	4,920	5,840	5,700	5,750	5,880	5,880	5,880
Opium	24,860	29,270	47,350	55,580	34,940	48,640	28,248	24,160	24,877	26,231	28,206
TOTAL RECEIPTS	6,38,670	5,55,869	6,50,680	6,47,530	6,98,120	7,18,360	5,18,967	5,68,564	5,82,194	5,74,177	5,27,540
DITTO, excluding Opium	6,13,810	5,26,599	6,03,330	5,91,950	6,63,230	6,69,720	4,90,719	5,44,404	5,57,317	5,47,946	4,99,334
CHARGES	30,790	38,209	42,830	39,500	42,570	43,680	12,083	14,214	17,422	13,588	13,452
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,83,020	4,88,390	5,60,500	5,52,450	6,19,660	6,26,040	4,78,636	5,30,190	5,39,895	5,34,358	4,95,882
DITTO—Opium	24,860	29,270	47,350	55,580	34,940	48,640	28,248	24,160	24,877	26,231	28,206
TOTAL NET RECEIPTS	6,07,880	5,17,660	6,07,850	6,08,030	6,54,600	6,74,680	5,06,884	5,54,350	5,64,772	5,60,589	5,14,088

account of OPIUM consumed in INDIA, in each official year from 1887-88 to 1911-12

1898–99	1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11	1911–12	
														RECEIPTS—
6,31,479	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	3,91,042	2,79,434	Rangoon
4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,887	6,034	6,319	8,528	8,587	8,562	9,344	Shillong
4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463	5,70,774	6,93,119	Calcutta and suburbs
22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472	55,887	42,527	Allahabad
34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837	58,725	59,843	Lucknow
26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,858	52,462	67,016	77,827	Lahore
..	..	..	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,812	21,707	16,336	19,251	Peshawar
3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,528	56,650	51,864	1,68,166	1,21,088	Bombay, town and island
28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,691	42,755	36,942	30,567	Nagpur
75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	64,083	62,047	Madras
13,12,694	14,02,473	14,80,537	14,52,194	12,71,307	13,43,662	13,78,320	14,91,865	15,05,744	17,36,075	16,66,259	13,79,258	14,37,533	14,25,047	TOTAL

INDIA, GENERAL, in each official year from 1887-88 to 1911-12*

														EXCISE—
														Spirits—
7,937	6,333	30,559	22,705	29,882	38,430	32,832	29,636	26,471	23,443	26,839	28,165	27,393	23,080	English
4,53,810	4,41,954	7,71,196	6,76,172	7,33,735	7,95,644	8,39,913	8,20,632	8,00,644	9,12,258	12,84,665	11,84,011	13,03,195	13,31,395	Country
4,94,087	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	13,22,856	14,23,582	14,04,470	TOTAL†
..	..	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	1,67,923	1,51,036	1,71,918	1,88,592	*Beer*
36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420	57,021	1,08,226	1,13,639	*Drugs—other than Opium.*— *Ganja and others*
6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,947	6,922	5,912	2,351	1,465	3,579	5,833	MISCELLANEOUS RECEIPTS
26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,737	80,433	76,363	*Opium*
5,63,981	5,60,973	11,04,285	9,55,852	10,74,056	11,70,906	12,31,241	11,96,915	11,51,311	12,98,383	15,40,812	15,96,615	17,87,729	17,83,807	TOTAL RECEIPTS ‡
5,37,146	5,35,930	10,66,656	9,16,892	10,19,580	11,28,918	11,87,689	11,43,336	11,42,265	12,22,957	14,87,113	15,31,878	17,07,296	17,12,441	DITTO, excluding Opium
13,340	15,469	23,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	43,058	52,878	59,851	74,188	CHARGES
5,23,306	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055	14,79,000	16,47,445	16,38,256	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,737	80,433	76,363	DITTO—Opium
5,50,141	5,45,504	10,75,591	9,32,833	10,51,308	11,46,496	12,02,618	11,70,102	11,49,860	12,26,594	14,97,759	15,43,737	17,27,878	17,14,619	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Ajmer-Merwara, Baluchistan from 1882-83; and Bangalore from 1900-01. (The figures for Central India have been revised with effect from 1893-94)

† From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

‡ The increase in 1908-09 is due to the inclusion of receipts in Central India which were credited in former years to the Local Abkari Fund, which was abolished on 1st April 1908

EXCISE

No. 5

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99
BURMA—												
RECEIPTS—												
Spirits—												
English	3,18,330	3,50,230	3,17,740	3,78,780	3,15,320	3,00,760	7,85,520	7,07,210	6,96,910	6,57,180	6,64,290	7,52,460
Country	6,26,160	7,64,920	11,79,010	11,02,810	13,02,590	15,95,540	13,39,730	12,45,260	12,93,650	13,80,840	14,34,260	16,50,460
TOTAL	9,44,590	11,15,150	20,96,750	19,81,590	24,17,910	24,96,300	21,25,250	19,52,470	19,90,560	20,38,020	20,98,550	24,02,920
Beer	..	..	..	5,719	10,806	10,340	6,050	21,100	28,360	29,940	22,660	28,690
Drugs—other than Opium—												
Ganja and others	..	..	..	..	..	..	..	..	10	10	10	10
MISCELLANEOUS RECEIPTS	2,890	1,110	10,010	6,450	1,440	1,330	2,170	1,590	5,860	25,980	60,730	63,810
Opium	17,40,780	18,90,890	20,46,080	21,40,600	20,48,130	22,39,400	18,43,660	17,59,890	18,19,870	21,27,020	20,33,900	21,24,760
TOTAL RECEIPTS	26,88,200	30,07,150	41,52,790	41,34,350	42,48,280	47,47,370	39,77,130	37,35,050	38,44,660	42,20,970	42,15,790	46,14,800
DITTO, excluding Opium	9,47,420	11,16,260	21,06,760	19,93,750	22,30,150	25,07,970	21,33,470	19,75,160	20,24,790	20,93,950	21,81,890	24,90,040
CHARGES	84,170	40,740	84,040	88,440	55,750	69,780	1,12,480	1,34,410	1,59,330	1,75,670	2,30,130	2,25,870
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	8,63,250	10,75,520	20,72,720	19,55,310	21,74,400	24,38,190	20,20,990	18,40,750	18,65,460	19,18,280	19,51,760	22,64,170
DITTO—Opium	17,40,780	18,90,890	20,46,080	21,40,600	20,48,130	22,39,400	18,43,660	17,59,890	18,19,870	21,27,020	20,33,900	21,24,760
TOTAL NET RECEIPTS	26,04,030	29,66,410	41,18,750	40,95,910	41,92,530	46,77,590	38,64,650	36,00,640	36,85,330	40,45,300	39,85,660	43,88,930
RANGOON—												
RECEIPTS—												
Spirits—												
English	49,050	98,760	4,03,090	3,36,790	3,38,720	3,45,710	3,05,370	2,79,160	2,87,480	2,69,270	2,71,800	2,84,910
Country	94,810	1,50,070	3,50,580	2,55,610	3,75,700	5,17,600	3,17,270	2,17,720	2,27,570	1,96,600	2,30,340	2,51,740
TOTAL	1,43,860	2,48,830	7,53,670	5,92,400	7,14,420	8,63,310	6,22,640	4,96,880	5,15,050	4,65,870	5,02,140	5,36,650
Beer	..	..	..	..	..	..	..	440	..	..	..	..
Drugs—other than Opium—												
Ganja and others	..	..	..	..	..	..	..	..	..	..	..	..
MISCELLANEOUS RECEIPTS	390	10	10	10	300	20	100	80	140	3,920	14,430	1,310
Opium	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670	5,24,700	6,08,650	5,98,510	6,31,470
TOTAL RECEIPTS	5,99,500	7,41,660	12,72,260	10,77,880	12,51,630	14,70,860	9,88,670	9,63,070	10,39,890	10,78,440	11,15,080	11,69,430
DITTO, excluding Opium	1,44,250	2,48,840	7,53,780	5,92,410	7,14,720	8,63,330	6,22,740	4,97,400	5,15,190	4,69,790	5,16,570	5,37,960
CHARGES	5,890	6,040	6,450	8,890	10,340	11,330	10,020	19,670	16,080	18,510	25,510	23,156
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,98,360	2,42,800	7,47,330	5,83,520	7,04,380	8,52,000	6,06,720	4,77,730	4,99,110	4,51,280	4,91,060	5,14,810
DITTO—Opium	4,55,250	4,92,820	5,18,480	4,85,470	5,36,910	6,07,530	3,65,930	4,65,670	5,24,700	6,08,650	5,98,510	6,31,470
TOTAL NET RECEIPTS	5,93,610	7,35,620	12,65,770	10,68,990	12,41,290	14,59,530	9,72,650	9,43,400	10,23,810	10,59,930	10,89,570	11,46,280

n BURMA, in each official year from 1887-88 to 1911-12.

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	*1911-12	
													BURMA—
													RECEIPTS—
													Spirits—
8,01,250	9,13,248	9,04,047	9,42,880	11,45,986	8,69,888	11,49,304	9,59,867	11,21,337	12,73,916*	13,03,490	11,91,929	13,25,857	English
17,88,740	18,97,886	20,79,362	20,22,284	22,29,194	20,27,573	28,64,087	26,12,312	25,38,044	26,68,890	27,17,102	25,67,324	28,07,940	Country
25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,381	39,42,806	40,20,592	37,59,253	41,33,797	TOTAL
23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485	31,875	46,496	39,455	*Beer*
													Drugs—other than Opium—
40	18	23	23	20	38	82	105	124	147	319	261	181	*Ganja and others*
43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	51,967	85,067	70,348	88,303	MISCELLANEOUS RECEIPTS
22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,11,284	33,24,869	30,33,502	*Opium*
49,39,880	53,29,888	54,24,494	57,64,960	74,64,332	72,81,670	83,01,926	76,64,986	78,57,175	77,18,815	76,49,137	72,01,227	72,96,238	TOTAL RECEIPTS
26,56,930	28,69,690	30,53,467	30,33,874	34,45,673	29,78,494	41,09,340	36,32,918	37,16,063	40,04,405	41,37,853	38,76,358	42,62,736	DITTO, excluding Opium
1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,131	10,94,986	11,37,350	11,23,736	12,03,358	12,53,128	11,98,864	12,15,557	CHARGES
24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,38,363	30,14,354	24,95,568	25,92,327	27,96,047	28,84,725	26,77,494	30,47,179	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,11,284	33,24,869	30,33,502	DITTO—Opium
47,44,210	51,12,175	51,93,363	52,79,318	67,46,263	62,41,539	72,06,940	65,27,636	67,33,439	65,10,457	63,96,011	60,02,363	60,80,681	TOTAL NET RECEIPTS
													RANGOON—
													RECEIPTS—
													Spirits—
3,22,720	3,97,476	3,74,310	3,71,820	5,08,735	3,93,569	6,36,595	4,20,830	6,11,750	5,91,435	5,27,675	3,55,886	5,15,794	English
2,40,230	2,71,842	2,77,365	2,59,050	3,13,250	2,92,923	3,49,792	3,13,691	3,89,959	3,08,240	4,26,158	3,55,650	3,71,550	Country
5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,39,675	9,55,825	7,11,536	10,86,744	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs—other than Opium—
30	8	13	18	5	13	21	52	79	24	95	105	32	*Ganja and others*
20	10,111	12,500	9,225	12,756	943	14,861	13,619	9,720	21,509	38,377	40,566	54,464	MISCELLANEOUS RECEIPTS
6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	3,91,042	2,79,434	*Opium*
12,36,340	13,81,159	13,13,176	11,38,890	14,26,331	12,60,725	16,22,982	13,49,954	16,75,518	16,00,952	14,69,695	11,48,249	14,20,674	TOTAL RECEIPTS
5,63,000	6,79,137	6,64,188	6,40,113	8,34,746	6,87,448	10,01,209	7,48,192	10,10,908	10,11,208	9,94,297	7,52,202	11,41,240	DITTO, excluding Opium
27,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	2,45,812	2,27,173	2,51,955	CHARGES
5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938	7,48,485	5,25,034	8,89,285	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	3,91,042	2,79,434	DITTO—Opium
12,15,230	13,57,655	12,94,739	10,97,777	13,45,463	11,23,365	14,80,812	12,10,709	15,37,346	13,86,682	12,23,793	9,16,076	11,68,719	TOTAL NET RECEIPTS

* Includes Rs. 1,23,551 on account of duty on spirits classed as Foreign (including denaturalized spirits)

No. 6

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98	1898–99
ASSAM—												
RECEIPTS—												
Spirits—												
English	15,310	14,690	14,690	14,090	14,670	14,940	16,560	16,570	18,660	19,570	18,740	19,310
Country	2,30,540	2,70,760	3,06,490	3,71,370	3,81,400	3,95,020	4,15,940	4,47,030	5,07,370	5,59,590	5,55,430	6,37,660
TOTAL	2,45,850	2,85,450	3,21,180	3,85,460	3,96,070	4,09,960	4,32,500	4,63,600	5,26,030	5,79,160	5,74,170	6,56,970
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	2,22,510	2,38,060	2,50,790	2,79,530	2,90,220	3,08,630	3,33,900	2,90,060	3,32,410	3,53,080	3,60,250	3,75,340
Others	6,860	8,050	7,550	7,760	6,400	3,610	3,830	4,410	3,740	50	1,290	2,370
TOTAL	2,29,370	2,46,110	2,58,340	2,87,290	2,96,620	3,07,240	3,37,730	3,00,470	3,36,150	3,53,130	3,61,540	3,77,710
MISCELLANEOUS RECEIPTS	280	360	410	710	630	630	530	550	610	850	740	560
Opium (a)	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620	19,16,390	18,50,080	18,31,510	18,48,620
TOTAL RECEIPTS	21,02,960	21,67,540	23,16,840	24,77,310	26,03,280	25,87,280	27,25,300	26,96,240	27,79,180	27,83,220	27,67,960	28,83,860
DITTO, excluding Opium	4,75,500	5,31,940	5,80,030	6,73,460	6,93,320	7,17,830	7,70,766	7,64,620	8,62,790	9,33,140	9,36,450	10,35,240
CHARGES	10,630	9,110	8,930	25,810	13,570	27,640	19,450	14,730	15,920	13,380	14,390	21,950
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,64,870	5,22,830	5,71,100	6,47,650	6,79,750	6,90,190	7,51,310	7,49,890	8,46,870	9,19,760	9,22,060	10,13,290
DITTO—Opium	16,27,460	16,35,600	17,36,810	18,03,850	19,09,960	18,69,450	19,54,540	19,31,620	19,16,390	18,50,080	18,31,510	18,48,620
TOTAL NET RECEIPTS	20,92,330	21,58,430	23,07,910	24,51,500	25,89,710	25,59,640	27,05,850	26,81,510	27,63,260	27,69,840	27,53,570	28,61,910
SHILLONG—												
RECEIPTS—												
Spirits												
English	450	300	300	450	300	300	300	270	200	200	200	320
Country	6,240	5,990	3,980	5,000	5,710	4,650	6,450	6,360	5,550	5,280	5,500	6,110
TOTAL	6,690	6,290	4,280	5,450	6,010	4,950	6,750	6,630	5,750	5,480	5,700	6,430
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	1,260	1,590	1,610	1,940	1,530	1,060	670	730	840	820	890	750
Others	370	300	320	520	450	180	290	370	..	..	..	..
TOTAL	1,630	1,890	1,930	2,460	1,980	1,240	960	1,100	840	820	890	750
MISCELLANEOUS RECEIPTS	10	20	20	20	10	10	..	10	10	14	10	20
Opium (a)	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950	2,430	3,090	11,820	4,060
TOTAL RECEIPTS	17,360	17,570	15,480	18,180	14,800	8,590	10,180	9,690	9,030	9,400	18,420	11,260
DITTO, excluding Opium	8,330	8,200	6,230	7,930	8,000	6,200	7,710	7,740	6,600	6,310	6,600	7,200
CHARGES	400	2,560	2,680	670	1,150	820	900	520	720	510	640	1,000
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	7,930	5,640	3,550	7,260	6,850	5,380	6,810	7,220	5,880	5,800	5,960	6,200
DITTO—Opium	9,030	9,370	9,250	10,250	6,800	2,390	2,470	1,950	2,430	3,090	11,820	4,060
TOTAL NET RECEIPTS	16,960	15,010	12,800	17,510	13,650	7,770	9,280	9,170	8,310	8,890	17,780	10,260

(a) Net price of opium and license fees

in *ASSAM*,* *in each official year from 1887-88 to 1911-12*

1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11	1911–12	
													ASSAM— RECEIPTS—
													Spirits—
20,618	19,569	19,077	20,093	18,869	17,351	1,55,489	1,18,853	1,19,285	1,42,517	1,45,489	1,30,428	15,387	English
6,69,861	7,01,301	7,07,608	6,99,671	7,11,051	6,91,824	17,70,791	19,35,373	21,10,812	22,27,015	22,78,983	25,47,372	12,12,362	Country
6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	24,24,472	26,77,800	12,27,749	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs—other than Opium—
3,69,844	4,03,941	3,93,126	4,07,268	4,28,017	4,42,589	17,74,786	16,60,711	17,09,054	18,05,823	20,12,215	21,64,747	6,88,645	*Ganja*
2,453	2,585	1,636	688	126	131	7,296	6,327	6,346	7,172	8,720	9,854	208	*Others*
3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	18,12,995	20,20,935	21,74,601	6,88,853	TOTAL
909	854	585	692	1,039	962	17,533	15,752	16,490	17,040	15,846	18,317	4,953	MISCELLANEOUS RECEIPTS
17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840	30,00,169	25,22,355	*Opium*
28,63,377	29,33,390	28,33,034	29,19,938	30,24,391	30,54,075	62,97,667	63,73,487	67,98,748	70,34,031	73,05,093	78,70,887	44,43,916	TOTAL RECEIPTS
10,63,685	11,28,250	11,22,032	11,28,412	11,56,162	11,52,857	37,25,895	37,37,016	39,61,937	41,99,567	44,61,253	48,70,718	19,21,555	DITTO, excluding Opium
27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,282	2,45,526	2,92,879	2,91,742	3,09,166	1,09,765	CHARGES
16,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	41,69,511	45,61,552	18,11,790	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840	30,00,169	25,22,355	DITTO—Opium
28,35,921	29,13,222	28,16,308	28,97,981	30,04,641	30,16,948	60,29,400	61,84,005	65,55,222	67,41,152	70,13,351	75,61,721	43,34,145	TOTAL NET RECEIPTS
													SHILLONG— RECEIPTS—
													Spirits—
200	200	175	200	100	325	150	500	625	450	505	515	500	English
5,513	6,222	5,019	5,876	5,029	4,313	4,825	5,087	5,250	5,250	8,009	9,570	10,071	Country
5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700	8,514	10,085	10,571	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
777	700	513	464	550	730	589	645	587	638	1,051	881	1,277	*Ganja*
..	..	..	..	..	..	..	..	..	..	..	1	2	*Others*
777	700	513	464	550	730	589	645	587	638	1,051	882	1,279	TOTAL
10	40	27	1	6	10	2	37	14	8	1	10	12	MISCELLANEOUS RECEIPTS
3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587	8,562	9,344	*Opium*
10,270	9,474	9,135	10,530	8,376	8,228	10,953	12,353	12,795	14,374	18,153	19,539	21,206	TOTAL RECEIPTS
6,500	7,162	5,734	6,541	5,685	5,378	5,566	6,319	6,476	6,346	9,566	10,977	12,862	DITTO, excluding Opium
1,480	953	595	460	760	310	456	550	900	987	789	1,415	2,104	CHARGES
5,020	6,299	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409	8,827	9,562	9,758	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587	8,562	9,344	DITTO—Opium
8,097	8,521	8,540	10,070	7,616	7,918	10,497	11,803	11,895	13,937	17,414	18,124	19,102	TOTAL NET RECEIPTS

* Includes Eastern Bengal districts from 1905-06 to 1910-11

In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905 and the figures under Bengal those up to the 15th October 1905; but in this table the figures shown under 1905-06 represent the receipts and charges for the whole of Eastern Bengal and Assam for the whole year

No. 7

DETAILS of RECEIPTS and CHARGES (in rupees) unde

	1887–88	1888-89	1889-90	1890 91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	
BENGAL—												
RECEIPTS—												
Spirits—												
English	3,22,160	2,94,420	3,14,890	3,29,940	4,54,360	6,27,870	6,68,810	7,14,200	7,55,390	7,14,010	7,06,420	6,22,
Country	61,34,040	60,94,400	57,66,140	56,46,140	60,76,220	63,15,080	66,15,790	69,41,700	73,75,150	75,34,420	69,66,120	75,72,
TOTAL	64,56,200	63,88,820	60,81,030	59,76,080	65,30,610	69,42,950	72,84,600	76,55,900	81,30,540	82,48,430	76,72,540	81,94,7
Beer	..	..	..	70	170	190	220	340	480	540	720	5,440
Drugs—other than Opium—												
Ganja	22,45,920	22,18,350	22,59,690	22,18,710	22,92,670	23,80,970	25,35,040	24,92,750	26,80,820	27,31,520	26,57,450	27,20,140
Others	1,69,760	1,69,520	1,66,780	1,71,080	1,79,670	1,75,360	1,71,450	1,92,460	1,86,880	86,650	85,500	90,790
TOTAL	24,15,680	24,87,870	24,26,470	24,82,790	24,72,240	25,61,430	27,06,490	26,85,210	28,67,700	28,18,170	27,42,950	28,10,930
MISCELLANEOUS RECEIPTS	6,060	4,130	6,420	6,670	7,970	10,410	11,680	12,470	13,840	17,860	13,240	15,140
Opium (Excise)	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720	23,65,130	23,25,600	23,18,600	24,01,0
TOTAL RECEIPTS	1,08,62,030	1,08,88,950	1,04,73,420	1,04,60,920	1,11,29,810	1,16,00,610	1,21,37,860	1,25,76,840	1,33,77,690	1,34,10,570	1,27,48,050	1,34,27,
DITTO, excluding Opium	88,77,040	88,80,820	85,13,930	84,65,610	90,10,990	95,14,980	1,00,02,990	1,03,54,120	1,10,12,560	1,10,84,970	1,04,29,450	1,10,26
CHARGES	6,22,600	6,02,760	5,31,380	6,47,170	6,67,700	6,53,710	6,47,760	6,37,860	6,74,580	6,83,290	6,77,390	6,74,5
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	84,54,440	84,48,060	79,82,550	78,18,500	83,43,200	88,61,270	93,55,290	97,16,260	1,03,37,980	1,04,01,680	97,52,060	1,03,51,750
DITTO—Opium	19,84,990	20,08,130	19,59,490	19,95,310	21,18,820	20,85,630	21,34,870	22,13,720	23,65,130	23,25,600	23,18,600	24,01,020
TOTAL NET RECEIPTS	1,04,34,930	1,04,56,190	99,42,040	98,13,810	1,04,62,020	1,09,46,900	1,14,90,160	1,19,29,980	1,27,03,110	1,27,27,280	1,20,70,660	1,27,52,770
CALCUTTA AND SUBURBS—												
RECEIPTS—												
Spirits—												
English	2,19,090	1,90,460	2,10,870	2,24,480	3,47,070	5,38,750	5,86,500	5,61,080	6,07,450	5,58,260	5,46,820	4,53,970
Country	12,42,590	12,17,330	11,83,180	12,54,380	12,16,920	12,44,180	12,69,230	13,41,490	14,10,490	15,32,350	14,74,360	16,45,770
TOTAL	14,61,680	14,07,790	13,94,050	14,78,860	15,63,990	17,82,930	18,55,730	19,22,570	20,17,940	20,90,610	20,21,180	20,99,740
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs—other than Opium—												
Ganja	2,15,800	2,29,330	2,25,220	2,40,260	2,32,750	2,48,570	2,54,070	2,55,740	2,93,480	3,08,790	3,01,230	2,88,510
Others	49,750	46,690	48,220	56,690	59,620	64,130	53,330	60,890	60,000	42,570	39,000	40,710
TOTAL	2,65,550	2,76,070	2,73,510	2,96,950	2,92,370	3,12,700	3,07,400	3,16,630	3,53,480	3,51,360	3,40,230	3,29,220
MISCELLANEOUS RECEIPTS	220	220	180	510	630	640	980	1,400	2,400	2,620	2,500	1,090
Opium	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280	5,00,880	4,85,100	4,85,480
TOTAL RECEIPTS	20,90,630	20,44,650	20,31,170	21,71,240	22,74,980	24,99,500	25,72,400	27,19,550	28,79,100	29,45,470	28,49,510	29,15,530
DITTO, excluding Opium	17,27,450	16,84,220	16,67,750	17,76,320	18,57,010	20,96,270	21,64,110	22,40,600	23,73,820	24,44,590	23,64,410	24,30,050
CHARGES	31,166	31,600	1,23,590	1,46,620	1,68,840	1,68,330	1,55,120	1,53,550	1,66,150	1,62,810	1,63,230	1,63,870
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	16,46,350	16,03,220	15,44,160	16,29,700	16,88,170	19,27,940	20,08,990	20,87,050	22,07,670	22,81,780	22,01,180	22,66,180
DITTO—Opium	3,63,180	3,60,430	3,63,420	3,94,920	4,17,970	4,03,230	4,08,290	4,78,950	5,05,280	5,00,880	4,85,100	4,85,480
TOTAL NET RECEIPTS	20,09,530	19,63,650	19,07,580	20,24,620	21,06,140	23,31,170	24,17,280	25,66,000	27,12,950	27,82,660	26,86,280	27,51,660

in BENGAL, in each official year from 1887-88 to 1911-12*

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	
													BENGAL—
													Receipts—
													Spirits—
6,47,100	6,73,946	5,70,839	6,23,203	6,08,277	5,05,989	4,87,581	4,56,837	4,52,112	4,68,522	4,66,348	5,08,562	5,53,894	English
80,48,270	83,40,303	86,12,725	91,11,984	95,97,299	90,10,145	97,11,798	1,04,33,316	1,11,99,221	1,08,33,818	1,06,02,980	1,13,30,730	74,25,567	Country
86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	1,10,69,328	1,18,39,292	79,79,461	TOTAL
5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575	13,920	17,206	18,592	*Beer*
													Drugs—other than Opium—
26,99,760	29,16,118	30,87,654	32,62,120	33,31,722	23,89,413	27,28,990	26,73,926	26,37,531	27,92,298	29,61,103	32,68,322	29,30,079	*Ganja*
90,340	1,04,038	1,10,881	1,18,510	1,23,296	1,14,964	1,23,797	1,38,388	1,43,132	1,56,134	1,54,138	1,68,547	1,63,772	*Others*
27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,432	31,15,241	34,86,869	30,93,851	TOTAL
20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,896	23,829	29,363	36,510	MISCELLANEOUS RECEIPTS
24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,72,011	26,53,793	22,61,293	*Opium (Excise)*
1,39,65,950	1,46,48,409	1,50,25,317	1,57,37,729	1,62,96,470	1,41,96,334	1,53,18,436	1,60,79,279	1,70,78,673	1,70,06,787	1,67,98,419	1,79,76,523	1,33,89,707	TOTAL RECEIPTS
1,15,11,080	1,20,57,320	1,24,05,039	1,31,35,525	1,37,04,378	1,20,42,004	1,30,75,384	1,37,28,097	1,44,58,966	1,42,81,243	1,42,22,408	1,53,22,730	1,11,28,414	DITTO, excluding Opium
6,85,980	6,73,358	6,75,218	7,72,606	8,12,836	6,80,022	6,90,480	7,35,256	8,13,635	8,15,578	8,30,259	9,32,389	6,21,197	CHARGES
													NET RECEIPTS FROM Spirits and Drugs other than Opium
1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	1,33,39,149	1,43,90,342	1,05,07,217	
24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,72,011	26,53,793	22,61,293	DITTO—*Opium*
1,32,79,970	1,39,75,051	1,43,49,499	1,50,15,123	1,54,98,634	1,35,18,313	1,46,27,956	1,53,44,423	1,62,64,438	1,61,85,209	1,59,04,160	1,70,44,135	1,27,68,510	TOTAL NET RECEIPTS
													CALCUTTA AND SUBURBS—
													Receipts—
													Spirits—
4,67,830	4,85,515	3,67,769	4,03,648	3,78,848	3,92,971	3,85,320	3,15,126	3,31,347	3,27,782	3,25,790	3,35,878	3,62,468	English
17,06,830	17,71,142	17,94,748	19,55,413	20,13,681	20,65,857	23,05,736	23,89,998	25,10,034	23,90,314	25,45,941	28,04,180	28,64,006	Country
21,74,660	22,56,657	21,61,917	23,59,061	23,92,529	24,58,828	26,71,056	27,05,124	28,41,731	27,28,097	28,71,731	31,68,058	32,26,475	TOTAL
..	..	..	..	..	..	..	..	..	2,853	5,463	7,306	7,902	*Beer*
													Drugs other than Opium—
3,11,280	3,35,728	3,61,883	3,88,324	3,79,779	3,99,634	4,33,822	4,47,115	3,97,696	4,30,916	4,20,341	4,78,128	5,69,941	*Ganja*
36,960	43,058	45,766	48,341	46,870	49,613	52,503	57,699	58,853	65,856	60,497	66,202	97,834	*Others*
3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,80,838	5,44,330	6,58,145	TOTAL
2,450	1,293	2,123	1,428	21,083	7,750	7,970	9,334	11,812	12,056	10,226	11,550	11,801	MISCELLANEOUS RECEIPTS
5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463	5,70,774	6,93,119	*Opium*
30,47,850	32,01,272	31,17,181	32,99,486	33,23,115	34,07,800	36,66,501	37,38,289	39,89,940	40,21,539	39,70,729	42,97,018	45,97,445	TOTAL RECEIPTS
25,25,350	26,36,736	25,71,689	27,97,154	28,40,206	29,15,875	31,65,351	32,19,582	33,10,092	32,46,778	34,20,258	37,26,244	39,04,326	DITTO, excluding Opium
1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,93,616	1,95,561	2,05,991	2,01,499	1,97,688	1,95,432	2,02,133	CHARGES
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279	32,22,570	35,30,812	37,02,193	
5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463	5,70,774	6,93,119	DITTO—Opium
28,84,330	30,41,996	29,55,676	31,25,119	31,45,120	32,13,519	34,82,885	35,42,728	37,83,949	38,20,040	37,73,033	41,01,586	43,95,312	TOTAL NET RECEIPTS

*Including Bihar and Orissa up to 1910-11

EXCISE

No. 8

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in BIHAR and ORISSA in the year 1911-12.

	1911-12
BIHAR AND ORISSA—	
RECEIPTS—	
Spirits—	
English	28,240
Country	64,36,693
TOTAL	64,64,933
Beer	..
Drugs—other than Opium—	
Ganja	21,65,881
Others	49,886
TOTAL	22,15,767
MISCELLANEOUS RECEIPTS	25,220
Opium (*Excise*)	11,80,624
TOTAL RECEIPTS	98,86,544
DITTO, excluding Opium	87,05,920
CHARGES	4,96,727
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	82,09,193
DITTO—Opium	11,80,624
TOTAL NET RECEIPTS	93,89,817

NOTE—Figures for years previous to 1911-12 are included under Bengal (table No. 7)

No. 9–A

Details of receipts and charges under Excise in the Province of Agra in each year from 1887-88 to 1911-12

EXCISE

No. 9—A

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99
PROVINCE OF AGRA—												
RECEIPTS—												
Spirits—												
English	2,98,968	3,65,146	4,33,241	4,45,748	4,44,502	3,47,851	3,49,539	3,75,015	4,09,190	4,15,604	4,69,692	4,65,834
Country	25,99,548	25,39,504	23,44,985	21,70,293	21,85,491	24,25,853	27,10,209	26,64,808	24,37,303	18,92,543	21,54,496	27,25,853
TOTAL	28,98,516	29,04,650	27,78,226	26,16,041	26,29,993	27,73,704	30,59,748	30,39,823	28,46,493	23,08,147	26,24,188	31,91,687
Beer	..	..	..	6,197	4,379	10,463	4,600	6,361	3,533	11,050	27,414	55,274
Drugs other than Opium—												
Ganja	4,69,181	5,19,544	5,34,557	5,15,510	5,16,314	5,17,344	5,41,873	5,72,584	5,79,001	5,53,749	6,48,125	7,56,321
MISCELLANEOUS RECEIPTS	12,176	22,104	20,779	13,808	7,253	6,740	1,167	1,211	1,235	794	2,168	1,148
Opium	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949	5,06,828	5,13,208	5,48,154
TOTAL RECEIPTS	39,77,116	40,87,850	39,87,254	37,95,038	38,04,365	39,73,747	42,70,044	42,58,550	39,97,211	33,80,568	38,15,103	45,52,584
DITTO, excluding Opium	33,79,873	34,46,298	33,33,562	31,51,556	31,57,939	33,08,251	36,07,388	36,19,979	34,30,262	28,73,740	33,01,895	40,04,430
CHARGES	46,022	50,179	49,706	48,165	76,388	1,47,999	1,02,526	89,989	66,755	71,940	71,092	83,524
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	33,33,851	33,96,119	32,83,859	31,03,391	30,81,551	31,60,252	35,04,862	35,29,990	33,63,507	28,01,800	32,30,803	9,20,906
DITTO—Opium	5,97,243	6,41,552	6,53,692	6,43,482	6,46,426	6,65,496	6,62,656	6,38,571	5,66,949	5,06,828	5,13,208	5,48,154
TOTAL NET RECEIPTS	39,31,094	40,37,671	39,37,551	37,46,873	37,27,977	38,25,748	41,67,518	41,68,561	39,30,456	33,08,628	37,44,011	44,69,060
ALLAHABAD—												
RECEIPTS—												
Spirits—												
English	3,010	2,680	2,410	3,460	3,180	3,370	3,710	3,810	3,560	3,280	3,240	2,860
Country	1,23,780	1,50,130	1,03,320	1,10,110	1,38,830	1,37,640	1,47,790	1,46,410	1,28,590	1,12,200	1,23,470	1,47,910
TOTAL	1,26,790	1,52,810	1,05,730	1,13,570	1,42,010	1,41,010	1,51,500	1,50,220	1,32,150	1,15,480	1,26,710	1,50,770
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	34,770	40,000	40,680	39,580	37,330	41,200	39,100	39,500	44,500	20,580	37,670	44,770
MISCELLANEOUS RECEIPTS	15,090	16,670	13,930	12,990	11,450	5,240	6,530	6,808	7,400	6,290	7,500	6,560
Opium	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630	24,940	24,100	24,490	22,680
TOTAL RECEIPTS	2,05,220	2,41,810	1,89,450	1,94,050	2,20,600	2,17,470	2,28,030	2,33,150	2,08,990	1,66,450	1,96,370	2,24,780
DITTO, excluding Opium	1,76,650	2,09,480	1,60,340	1,66,140	1,90,790	1,87,450	1,97,130	1,96,520	1,84,050	1,42,350	1,71,880	2,02,100
CHARGES	4,300	4,790	4,730	4,010	4,680	10,160	1,920	1,980	1,400	1,990	2,200	2,160
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,72,350	2,04,690	1,55,610	1,62,130	1,86,110	1,77,290	1,95,210	1,94,540	1,82,650	1,40,360	1,69,680	1,99,940
DITTO—Opium	28,570	32,330	29,110	27,910	29,810	30,020	30,900	36,630	24,940	24,100	24,490	22,680
TOTAL NET RECEIPTS	2,00,920	2,37,020	1,84,720	1,90,040	2,15,920	2,07,310	2,26,110	2,31,170	2,07,590	1,64,460	1,94,170	2,22,620

*in the PROVINCE of AGRA, in each year * from 1887-88 to 1911-12*

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	
													PROVINCE OF AGRA—
													RECEIPTS—
													Spirits—
4,72,010	5,12,488	5,61,134	6,31,964	7,29,873	7,44,299	12,79,343	3,60,940	3,58,520	3,39,233	2,67,813	2,74,892	1,97,724	English
29,14,702	30,49,923	34,22,251	37,98,962	42,52,721	45,36,197	41,47,865	41,07,816	41,75,050	38,52,174	40,46,296	48,90,033	54,04,151	Country
33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	43,14,109	51,64,975	56,01,875	TOTAL
45,166	39,740	59,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098	73,871	79,901	74,834	*Beer*
													Drugs other than Opium—
8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,979	14,03,115	13,26,386	14,26,483	14,69,697	*Ganja*
1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,839	6,551	5,741	5,761	MISCELLANEOUS RECEIPTS
5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,884	7,11,857	7,19,526	7,41,599	7,84,478	9,04,701	9,33,793	*Opium*
48,91,049	51,87,301	56,97,107	62,85,942	69,88,666	73,29,249	75,12,779	66,19,119	66,59,914	64,23,053	65,05,395	75,84,801	80,85,960	TOTAL RECEIPTS
43,18,504	45,53,478	50,19,384	55,94,116	62,83,132	66,18,852	67,98,945	59,07,262	59,77,388	56,81,459	57,20,917	66,77,100	71,52,167	DITTO, excluding Opium
83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468	1,87,513	1,86,077	2,27,550	CHARGES
42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	55,33,404	64,91,023	69,24,617	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,884	7,11,857	7,19,526	7,41,599	7,84,478	9,04,701	9,33,793	DITTO—Opium
48,07,341	50,81,753	56,08,373	61,93,161	68,48,329	72,17,305	74,33,041	65,28,969	65,87,700	62,76,590	63,17,882	73,95,724	78,58,410	TOTAL NET RECEIPTS
													ALLAHABAD—
													RECEIPTS—
													Spirits—
2,690	2,810	2,850	2,826	3,338	4,912	5,142	4,547	4,839	5,965	6,394	5,871	5,631	English
1,54,720	1,66,470	1,95,893	1,90,315	2,27,245	2,62,128	2,54,284	2,33,327	2,00,288	2,15,769	2,27,204	2,87,144	3,16,350	Country
1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	2,33,598	2,93,015	3,21,981	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306	85,170	70,229	76,044	*Ganja*
7,450	7,680	232	171	71	117	27	53	71	153	234	334	464	MISCELLANEOUS RECEIPTS†
30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472	55,887	42,527	*Opium*
2,54,520	2,75,130	2,95,782	2,84,432	3,45,786	3,93,523	4,01,897	3,57,982	3,27,421	3,35,045	3,63,474	4,19,465	4,41,016	TOTAL RECEIPTS
2,23,620	2,41,470	2,55,858	2,49,766	3,15,368	3,64,173	3,62,445	3,24,005	2,84,396	2,99,193	3,19,002	3,63,578	3,98,489	DITTO, excluding Opium
1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039	12,012	11,706	15,764	CHARGES
2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154	3,06,990	3,51,872	3,82,725	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
30,900	33,660	34,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472	55,887	42,527	DITTO—Opium
2,52,600	2,72,290	2,92,826	2,82,560	3,41,844	3,87,187	3,98,662	3,53,742	3,20,796	3,16,006	3,51,462	4,07,759	4,25,252	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year
† Includes receipts from license fees for *tari* and opium until 1901-02

No. 9—B

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	189 -98	1998-99
OUDH—												
RECEIPTS—												
Spirits—												
English	4,214	4,590	3,796	3,915	4,251	4,681	5,966	4,004	4,384	3,703	4,506	5,420
Country	12,73,681	12,88,749	10,89,081	9,96,548	11,16,684	12,56,348	12,40,236	10,18,402	9,16,199	5,75,926	8,27,058	11,49,838
TOTAL	12,77,895	12,93,339	10,92,877	10,00,463	11,20,935	12,61,029	12,45,302	10,22,406	9,20,583	5,79,629	8,31,564	11,55,258
Beer	..	..	..	3,360	..	7,306	3,568	3,634	4,478	3,898	16,377	30,752
Drugs other than Opium—												
Ganja	1,79,252	1,88,960	1,96,796	1,76,705	1,95,773	2,03,811	2,06,552	2,24,886	2,08,284	1,78,236	2,24,509	2,70,244
MISCELLANEOUS RECEIPTS	1,163	621	766	552	677	752	706	693	1,237	595	622	644
Opium	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996	1,26,484	1,11,276	94,946	1,00,423	1,07,556
TOTAL RECEIPTS	15,67,995	16,18,696	14,28,347	13,09,878	14,51,480	16,15,230	15,84,124	13,78,103	12,45,808	8,57,304	11,73,495	15,64,454
DITTO, excluding Opium	14,58,310	14,82,920	12,90,439	11,80,080	13,17,385	14,72,898	14,53,128	12,51,619	11,34,532	7,62,358	10,73,072	14,56,898
CHARGES	7,223	7,562	7,408	7,951	26,307	43,803	30,981	33,406	22,534	22,544	22,708	21,322
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	14,51,087	14,75,358	12,83,031	11,72,129	12,91,078	14,29,095	14,22,147	12,18,213	11,11,998	7,39,814	10,50,364	14,35,576
DITTO—Opium	1,09,685	1,35,776	1,37,908	1,29,798	1,34,095	1,42,332	1,30,996	1,26,484	1,11,276	94,946	1,00,423	1,07,556
TOTAL NET RECEIPTS	15,60,772	16,11,134	14,20,939	13,01,927	14,25,173	15,71,427	15,53,143	13,44,697	12,23,274	8,34,760	11,50,787	15,43,132
LUCKNOW—												
RECEIPTS—												
Spirits—												
English	2,880	3,088	2,736	2,496	2,500	2,576	2,836	2,163	2,320	2,224	2,736	2,972
Country	1,85,592	2,09,835	1,82,441	1,67,259	1,96,728	1,98,803	2,11,215	1,93,399	2,20,411	1,52,958	2,30,784	2,40,796
TOTAL	1,88,472	2,12,923	1,85,177	1,69,755	1,99,228	2,01,379	2,14,051	1,95,562	2,22,731	1,55,182	2,33,520	2,43,768
Beer	..	..	..	2,360	..	7,306	3,568	3,634	4,478	3,898	16,377	30,752
*Drugs**—												
Ganja	32,801	26,174	31,100	26,467	28,580	30,508	32,542	35,000	39,600	40,071	48,036	58,176
MISCELLANEOUS RECEIPTS	81	46	27	41	43	17	43	17	21	7	11	52
Opium	42,208	50,067	51,125	48,007	42,200	48,246	46,964	44,834	39,114	33,081	32,393	34,154
TOTAL RECEIPTS	2,63,562	2,89,210	2,67,430	2,44,630	2,70,051	2,87,456	2,96,668	2,79,047	3,05,944	2,32,239	3,30,337	3,66,902
DITTO, excluding Opium	2,21,354	2,39,143	2,16,304	1,98,623	2,27,851	2,39,210	2,49,704	2,34,213	2,66,830	1,99,158	2,97,944	3,32,748
CHARGES	5,724	6,569	6,548	5,923	6,560	6,578	4,474	8,184	1,600	2,343	2,814	3,548
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,15,630	2,32,574	2,09,756	1,92,700	2,21,291	2,32,632	2,45,230	2,26,029	2,65,230	1,96,815	2,95,130	3,29,200
DITTO—Opium	42,208	50,067	51,125	48,007	42,200	48,246	46,964	44,834	39,114	33,081	32,393	34,154
TOTAL NET RECEIPTS	2,57,838	2,82,641	2,60,882	2,38,707	2,63,491	2,80,878	2,92,194	2,70,863	3,04,344	2,29,896	3,27,523	3,63,354

* Includes district receipts

in OUDH, in each year from 1887-88 to 1911-12*

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	
													OUDH—
													RECEIPTS—
													Spirits—
5,326	5,678	6,793	6,796	7,104	8,746	7,473	7,077	7,049	8,018	70,509	10,095	7,829	English
12,51,049	13,97,685	17,73,679	18,88,252	20,00,304	21,20,503	16,69,703	18,20,385	16,11,271	14,20,274	14,20,089	19,89,955	22,97,085	Country
12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	14,90,598	20,00,050	23,04,914	TOTAL
24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459	37,876	37,555	*Beer*
													Drugs other than Opium—
2,97,049	3,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,058	5,29,152	5,07,135	4,79,245	5,37,647	*Ganja*
695	815	872	866	1,012	1,094	1,220	1,677	1,602	939	747	680	1,242	MISCELLANEOUS RECEIPTS
1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	1,76,702	1,84,317	*Opium*
16,87,753	18,66,963	22,71,725	24,67,130	27,45,023	28,95,816	24,62,962	25,92,255	22,37,632	21,36,827	21,75,212	26,94,553	30,65,675	TOTAL RECEIPTS
15,78,550	17,50,078	21,49,014	23,38,820	26,17,179	27,64,768	23,30,176	24,56,546	21,09,098	20,00,859	26,24,939	25,17,851	28,81,358	DITTO, excluding Opium
20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,317	70,187	67,533	70,397	CHARGES
15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542	19,54,752	24,50,318	28,10,961	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	1,76,702	1,84,317	DITTO—Opium
16,67,096	18,46,451	22,50,953	24,48,114	27,21,903	28,72,260	24,40,815	25,67,675	21,97,402	20,87,510	21,05,025	26,27,020	29,95,278	TOTAL NET RECEIPTS
													LUCKNOW—
													RECEIPTS—
													Spirits—
3,360	3,424	3,664	3,520	3,776	4,706	4,650	4,599	4,647	5,171	4,435	4,983	5,087	English
2,51,867	2,94,132	3,56,032	4,08,389	4,97,525	3,90,404	3,84,224	3,97,857	3,73,838	3,33,382	3,37,706	4,23,689	4,75,630	Country
2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	3,42,141	4,28,672	4,80,717	TOTAL
24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459	37,876	37,555	*Beer*
													Drugs—
83,634	83,640	1,07,328	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	781	1,58,461	1,44,763	1,43,570	*Ganja*
102	87	83	91	57	38	46	351	425	116	51	52	120	MISCELLANEOUS RECEIPTS
34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837	58,725	59,843	*Opium*
3,97,525	4,43,241	5,33,954	5,79,617	7,48,150	5,61,759	6,57,202	6,74,745	5,95,466	5,71,451	5,72,949	6,70,094	7,21,805	TOTAL RECEIPTS
3,63,393	4,07,303	4,97,008	5,41,741	7,10,674	5,16,227	6,10,383	6,28,589	5,48,385	5,24,926	5,27,112	6,11,369	6,61,962	DITTO, excluding Opium
2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	16,925	15,839	15,953	CHARGES
3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5 11,908	6,05,744	6,24,125	5,43.567	5.15,729	5,10,187	5,95,530	6,46,004	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837	58,725	59,843	DITTO—Opium
3,94,715	4,38,731	5,30,023	5,75,661	7,43,609	5 57,440	6,52,563	6,70,281	5.90,648	5,62,254	5,56,024	6,54.255	7,05,847	TOTAL NET RECEIPTS.

* Until 1903-04 the years related to the period ending 30th September, but from 1904-05 the year corresponds with the official year.

No. 10

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99
PUNJAB—												
RECEIPTS—												
Spirits—												
English	27,180	27,940	53,790	65,820	64,940	65,560	65,520	60,650	69,400	68,080	71,590	81,630
Rum—	80,100	81,340	94,130	1,11,690	1,11,280	1,00,240	1,26,230	1,67,530	1,67,670	1,67,780	1,74,250	14,87,680
Country	7,69,350	8,15,600	8,61,110	9,39,400	9,85,750	9,97,790	10,60,120	11,18,340	11,85,390	11,76,660	12,82,020	
TOTAL	8,76,630	9,24,880	10,09,030	11,16,910	11,61,970	11,63,590	12,51,870	13,46,520	14,22,460	14,12,520	15,27,860	15,69,310
Beer	..	..	..	12,940	11,430	7,660	6,010	6,380	8,360	6,660	4,310	1,34,190
Drugs other than Opium—												
*Bhang and Charas**	1,47,570	1,47,050	1,54,880	1,55,690	1,57,300	1,70,860	1,79,550	1,81,740	1,81,310	2,11,730	2,40,280	3,22,820
MISCELLANEOUS RECEIPTS	..	..	..	..	..	..	..	..	..	2,040	1,750	2,920
Opium	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970	5,19,290	5,26,635	5,59,620	5,72,700	5,59,930
TOTAL RECEIPTS	13,95,390	14,63,385	15,78,520	17,46,190	17,93,595	18,20,690	19,68,400	20,53,930	21,38,765	21,92,570	23,46,900	25,98,170
DITTO, excluding Opium	10,24,200	10,71,930	11,63,910	12,85,540	13,30,700	13,42,130	14,37,430	15,34,640	16,12,130	16,32,950	17,74,200	20,38,240
CHARGES	55,560	52,250	63,480	71,750	65,300	68,010	75,000	55,940	49,550	58,110	63,410	71,260
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	9,68,640	10,19,680	11,00,430	12,13,790	12,65,400	12,74,120	13,62,430	14,78,700	15,62,580	15,74,840	17,10,790	19,66,980
DITTO—Opium	3,71,190	3,91,455	4,14,610	4,60,650	4,62,895	4,78,560	5,30,970	5,19,290	5,26,635	5,59,620	5,72,700	5,59,930
TOTAL NET RECEIPTS	13,39,830	14,11,135	15,15,040	16,74,440	17,28,295	17,52,680	18,97,400	19,97,990	20,89,215	21,34,460	22,83,490	25,26,910
LAHORE—												
RECEIPTS—												
Spirits—												
English	2,680	2,730	6,050	8,500	10,500	11,310	9,670	8,920	11,000	9,070	9,000	9,710
Rum	2,260	2,390	3,150	3,940	4,860	6,760	6,750	7,780	6,810	26,830	25,340	1,39,100
Country	70,310	70,480	70,780	75,520	75,380	82,730	87,250	85,960	91,050	89,190	97,710	
TOTAL	75,250	75,600	79,980	87,960	90,740	1,00,800	1,03,670	1,02,660	1,08,860	1,25,090	1,32,050	1,48,810
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Bhang and Charas *	6,780	6,870	6,240	6,000	6,420	7,260	8,700	8,400	7,900	7,090	9,180	6,600
Opium	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300	24,090	20,614	25,754	26,660
TOTAL RECEIPTS	94,030	94,830	98,640	1,05,960	1,09,900	1,22,460	1,27,250	1,25,360	1,40,850	1,52,794	1,66,984	1,82,070
DITTO, excluding Opium	82,030	82,470	86,220	93,960	97,160	1,08,060	1,12,370	1,11,060	1,16,760	1,32,180	1,41,230	1,55,410
CHARGES	1,430	1,730	1,720	2,130	2,550	2,470	3,510	2,830	3,090	4,800	3,300	3,710
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	80,600	80,740	84,500	91,830	94,610	1,05,590	1,08,860	1,08,230	1,13,670	1,27,380	1,37,930	1,51,700
DITTO—Opium	12,000	12,360	12,420	12,000	12,740	14,400	14,880	14,300	24,090	20,614	25,754	26,660
TOTAL NET RECEIPTS	92,600	93,100	96,920	1,03,830	1,07,350	1,19,990	1,23,740	1,22,530	1,37,760	1,47,994	1,63,684	1,78,360

* Ganja is not sold or used in the Punjab

in the PUNJAB, in each official year from 1887-88 to 1911-12

1899–1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	
													PUNJAB—
													RECEIPTS—
													Spirits—
93,451	91,982	78,112	88,952	98,928	1,01,376	1,28,854	1,58,513	1,83,674	2,13,445	1,61,569	1,86,175	1,92,095	English
14,88,188	14,76,443	14,29,640	15,31,373	16,34,914	19,74,305	22,34,842	24,32,333	25,76,578	28,10,309	24,65,106	35,65,283	40,73,506	Rum Country
15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	26,26,675	37,51,458	42,65,601	TOTAL
1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365	2,11,380	2,11,812	2,87,950	*Beer*
													Drugs other than Opium—
3,36,235	3,21,540	2,84,180	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	6,13,598	6,69,797	7,02,271	*Bhang and Charas*
1,465	896	800	571	1,123	388	640	740	650	757	12,390	3,681	1,479	MISCELLANEOUS RECEIPTS
5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	10,64,044	11,04,299	*Opium*
25,94,369	26,01,132	25,04,599	26,75,239	28,00,404	31,50,820	35,64,693	39,89,988	42,18,285	47,59,899	43,23,235	57,00,792	63,61,600	TOTAL RECEIPTS
20,33,472	19,91,975	19,14,254	20,71,695	22,15,222	25,46,492	29,17,624	32,60,871	34,41,415	38,67,942	34,64,043	46,36,748	52,57,301	DITTO, excluding Opium
59,516	58,498	63,008	69,307	58,248	66,144	77,667	78,438	71,021	79,584	83,988	1,67,932	1,76,586	CHARGES
19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358	33,80,055	44,68,766	50,80,715	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	10,64,044	11,04,299	DITTO—Opium
25,34,853	25,42,634	24,41,591	26,05,932	27,42,156	30,84,676	34,87,026	39,16,550	41,47,264	46,80,315	42,39,247	55,32,810	61,85,014	TOTAL NET RECEIPTS
													LAHORE—
													RECEIPTS—
													Spirits—
9,262	10,401	11,674	13,619	14,197	14,791	15,168	26,795	33,773	29,511	31,169	43,179	42,115	English
1,91,521	2,07,322	1,31,725	48,534	42,850	45,324	48,724	60,113	70,636	63,268	37,544	56,047	80,638	Rum Country
2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779	68,713	99,226	1,22,753	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,822	14,669	16,169	10,646	18,721	*Bhang and Charas*
27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482	67,016	77,827	*Opium*
2,35,917	2,61,079	1,83,115	1,00,412	97,123	1,02,086	1,16,971	1,42,387	1,84,058	1,51,304	1,47,364	1,76,888	2,19,301	TOTAL RECEIPTS
2,08,799	2,27,459	1,53,155	71,949	67,063	70,783	74,880	98,749	1,35,031	1,07,448	84,882	1,09,872	1,41,474	DITTO, excluding Opium
4,878	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805	773	8,968	8,644	CHARGES
2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643	84,109	1,00,904	1,32,830	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482	67,016	77,827	DITTO—Opium
2,31,039	2,55,778	1,77,891	96,664	69,634	97,316	1,10,536	1,38,455	1,79,808	1,47,499	1,46,591	1,67,920	210,657	TOTAL NET RECEIPTS

EXCISE

No. 11

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in the

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12
NORTH-WEST FRONTIER PROVINCE *—											
RECEIPTS—											
Spirits—											
English . . .	13,701	23,433	25,632	24,992	25,960	25,839	33,386	35,080	41,355	25,713	33,293
Rum . . .	92,232	90,678	84,286	83,573	81,972	81,511	81,373	90,557	88,085	81,112	1,07,180
Country . .											
TOTAL .	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440	1,06,825	1,40,473
Beer . . .	--	--	--	--	--	--	--	--	--	--	--
Drugs other than Opium—											
Bhang and Charas .	36,406	38,107	50,690	41,683	55,590	65,310	62,710	69,410	73,299	69,792	76,666
MISCELLANEOUS RECEIPTS	105	89	33	10	44	108	33	115	224	148	20
Opium . . .	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688
TOTAL RECEIPTS .	1,79,898	1,92,682	2,04,036	1,92,897	2,11,197	2,24,796	2,59,700	2,86,547	3,18,582	2,78,194	3,15,847
DITTO, excluding Opium	1,42,444	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502	1,95,162	2,02,963	1,76,765	2,17,159
CHARGES . . .	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336	12,514	14,793
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium .	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	1,64,251	2,02,366
DITTO—Opium .	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688
TOTAL NET RECEIPTS .	1,72,774	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948	2,77,726	3,10,246	2,65,680	3,01,054

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges are for the whole year 1901-02 for the five districts, formerly belonging to the Punjab, which constitute the new province

NORTH-WEST FRONTIER PROVINCE, in each official year from 1901-02 to 1911-12

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12
PESHAWAR—											
RECEIPTS—											
Spirits—											
English	2,700	3,205	2,105	2,232	2,232	2,232	5,700	6,000	6,000	3,700	4,550
Rum, Country	12,632	13,944	12,576	14,548	14,548	14,548	16,850	25,155	16,900	16,790	17,375
TOTAL	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900	20,490	21,925
Beer	...	...	...	...	...	...	...	...	...	...	...
Drugs other than Opium—											
Bhang and Charas	9,608	8,755	12,592	9,765	11,991	15,126	17,123	17,688	18,296	14,296	14,477
Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,450	16,312	21,707	16,336	19,251
TOTAL RECEIPTS	32,757	32,726	34,137	33,914	35,929	41,420	52,073	65,155	62,816	51,122	55,653
DITTO, excluding Opium	24,940	25,904	27,273	26,485	28,681	31,906	39,673	48,843	41,108	34,786	36,402
CHARGES	489	987	487	470	665	1,087	50	100	92	83	76
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,743	41,016	34,703	36,326
DITTO—Opium	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707	16,336	19,251
TOTAL NET RECEIPTS	32,268	31,739	33,650	33,444	35,264	40,333	52,023	65,055	62,723	51,039	55,577

No. 12

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98	1898–99
BOMBAY PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	1,61,210	1,56,160	1,58,620	1,65,600	1,68,770	1,74,510	1,76,040	1,72,200	1,74,520	1,73,210	1,83,770	1,91,540
Country	57,96,380	79,94,850	80,35,800	82,21,710	84,81,360	86,25,530	90,48,760	92,00,300	93,21,220	92,37,070	91,30,250	96,53,480
TOTAL	59,59,590	81,51,010	81,94,320	83,87,310	86,50,130	87,98,040	92,24,800	94,72,500	95,95,740	94,10,270	93,15,660	98,46,210
Beer	..	..	..	4,420	23,440	36,080	43,510	46,110	44,500	41,700	36,750	43,920
Drugs other than Opium—												
Ganja	1,98,580	1,22,670	2,56,060	2,66,150	3,33,060	2,23,920	3,29,720	3,61,910	3,86,320	4,30,470	4,57,560	4,35,320
Others	4,94,340	1,69,190	54,240	46,450	25,480	28,180	1,870	..	..	..	..	..
TOTAL	6,92,920	2,91,860	3,10,300	3,12,600	3,59,460	2,52,110	3,31,640	3,61,910	3,86,320	4,30,470	4,57,560	4,35,320
Miscellaneous Receipts	..	..	..	..	..	..	..	..	..	..	..	..
Opium	13,04,570	13,61,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410	11,14,060	11,41,830	11,14,820
TOTAL RECEIPTS	79,57,080	98,24,170	99,10,520	99,82,340	1,02,54,470	1,02,56,950	1,07,17,660	1,10,09,310	1,17,21,970	1,09,96,500	1,09,49,820	1,14,40,270
DITTO, excluding Opium	66,52,510	84,42,870	85,04,620	87,04,530	90,33,030	90,86,230	96,04,950	98,81,580	1,04,28,560	98,82,440	98,07,990	1,03,25,450
CHARGES	2,97,920	3,27,990	3,34,990	3,45,600	3,58,900	3,35,030	3,49,030	3,45,200	3,58,260	3,63,970	3,53,090	3,46,810
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	63,54,540	84,15,160	87,69,630	89,58,930	93,09,030	92,58,220	96,56,920	98,36,380	1,00,72,360	98,18,470	94,54,900	99,78,640
DITTO—Opium	13,04,570	13,61,300	14,05,900	12,77,810	12,21,440	11,70,720	11,12,710	11,27,730	12,93,410	11,14,060	11,41,830	11,14,820
TOTAL NET RECEIPTS	76,59,110	94,76,460	95,75,530	96,36,740	99,04,470	99,20,920	1,05,69,630	1,06,64,110	1,13,65,770	1,06,32,530	1,05,96,730	1,10,93,460
BOMBAY, TOWN AND ISLAND—												
RECEIPTS—												
Spirits—												
English	65,860	65,150	67,000	68,280	68,850	69,270	68,840	69,550	73,530	73,050	74,370	82,110
Country	6,65,970	6,89,790	7,59,460	7,63,950	7,45,770	7,32,580	7,11,970	7,08,230	7,72,210	6,93,060	6,42,010	8,47,390
TOTAL	7,31,830	7,54,940	8,26,460	8,32,230	8,14,620	8,01,850	7,80,810	7,77,780	8,45,740	7,66,110	7,16,380	9,29,500
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	32,860	33,140	33,370	37,820	39,880	39,700	45,640	48,250	48,180	59,610	77,410	76,370
Others	27,070	27,810	9,280	40	..	..	..	..	..	..	..	..
TOTAL	59,930	61,950	42,650	37,860	39,880	39,700	45,640	48,250	48,180	59,610	77,410	76,370
Opium	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890	7,330	5,230	3,750
TOTAL RECEIPTS	7,98,780	8,21,990	8,74,750	8,81,050	8,64,140	8,52,200	8,35,790	8,32,600	8,99,810	8,33,050	7,99,020	10,09,620
DITTO, excluding Opium	7,91,760	8,15,990	8,69,110	8,70,090	8,54,500	8,41,650	8,26,450	8,26,030	8,93,920	8,25,720	7,93,790	10,05,870
CHARGES	45,160	47,460	54,180	51,940	54,250	55,270	79,750	57,510	55,640	59,710	61,490	59,890
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	7,46,600	7,68,510	8,14,930	8,18,150	8,00,250	7,86,380	7,46,790	7,68,320	8,38,280	7,66,010	7,32,300	9,45,980
DITTO—Opium	7,020	6,000	5,640	10,960	9,640	10,550	9,340	6,570	5,890	7,330	5,230	3,750
TOTAL NET RECEIPTS	7,53,620	7,74,510	8,20,570	8,29,110	8,09,890	7,96,930	7,56,040	7,75,090	8,44,170	7,73,340	7,37,530	9,49,730

in the BOMBAY PRESIDENCY, in each official year from 1887-88 to 1911-12

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	
													BOMBAY PRESIDENCY
													RECEIPTS—
													Spirits—
2,00,520	2,11,139	2,21,183	2,64,941	2,62,004	3,47,516	2,89,784	3,43,141	2,25,097	3,13,513	3,18,165	3,03,029	3,54,631	English
89,20,200	86,55,306	90,56,667	92,82,847	1,02,96,872	1,16,03,000	1,19,89,814	1,26,80,196	1,49,86,674	1,41,03,711	1,46,77,845	1,58,96,746	1,73,62,748	Country
91,04,461	88,63,892	92,80,548	95,50,736	1,05,58,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	1,49,96,010	1,61,99,775	1,77,16,379	TOTAL*
42,940	28,208	45,188	39,674	34,493	31,027	22,114	13,368	15,196	62,447	47,338	55,837	60,833	*Beer*
4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505	12,51,762	12,29,122	*Drugs other than Opium*— *Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505	12,51,762	12,29,122	TOTAL
..	..	..	..	67,884	71,910	79,751	78,032	79,490	1,39,995	1,41,854	97,856	91,941	*Miscellaneous Receipts* †
10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	13,62,737	11,96,971	*Opium*
1,06,36,301	1,01,49,248	1,05,37,094	1,03,52,884	1,20,02,364	1,36,36,682	42,67,667	1,38,30,037	1,63,86,807	1,68,50,079	1,75,36,814	1,89,67,762	2,02,04,346	TOTAL RECEIPTS
96,28,851	93,80,375	98,07,179	1,00,75,798	1,11,67,893	1,28,75,393	1,32,49,928	1,38,41,098	1,53,27,598	1,55,79,027	1,62,86,454	1,76,05,030	1,90,07,375	DITTO, excluding Opium
3,34,220	3,45,906	3,53,157	3,54,254	4,03,528	4,20,418	5,21,349	5,24,699	6,32,226	13,10,322	11,78,321	11,56,745	12,24,750	CHARGES
92,94,631	90,34,670	94,54,022	97,21,044	1,07,64,365	1,24,04,975	1,27,28,579	1,33,03,400	1,46,45,372	1,42,68,704	1,51,12,133	1,64,48,285	1,78,02,625	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	13,62,737	11,96,971	DITTO—Opium
1,03,02,081	98,03,552	1,01,83,937	1,04,98,130	1,18,09,896	1,34,96,264	1,37,46,318	1,42,98,339	1,56,04,381	1,55,39,756	1,63,62,493	1,78,11,022	1,89,98,596	TOTAL NET RECEIPTS
													BOMBAY, TOWN AND ISLAND—
													RECEIPTS—
													Spirits—
92,950	98,465	98,801	1,20,248	1,19,644	1,68,327	1,33,470	1,38,218	1,14,545	1,90,824	1,80,527	1,99,959	1,42,818	English
8,08,550	7,72,762	9,57,004	9,75,022	9,91,243	14,87,616	10,55,151	11,08,876	12,16,606	10,59,276	11,02,416	37,59,952‡	37,90,067	Country
9,01,500	8,78,232	10,55,805	11,04,270	11,10,886	16,50,943	12,18,621	12,47,094	13,31,151	12,50,100	12,82,990	39,99,911	39,32,885	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,96,041	1,67,780	2,06,024	2,50,960	3,44,433	1,74,305	*Drugs other than Opium*— *Ganja*
..	..	..	..	..	..	..	..	..	..	..	..	..	*Others*
79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,96,041	1,67,780	2,06,024	2,50,960	3,44,433	1,74,305	TOTAL
3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650	51,864	1,68,166	1,21,088	*Opium*
9,85,140	9,63,299	11,53,654	12,11,991	12,01,882	19,17,619	15,56,262	13,91,822	15,46,454	14,82,774	15,35,814	44,12,510	42,18,278	TOTAL RECEIPTS
8,81,370	9,59,438	11,49,829	12,08,105	11,97,974	18,89,532	15,17,802	13,48,135	14,98,931	14,26,124	14,83,950	42,44,244	40,97,190	DITTO, excluding Opium
67,580	85,221	64,617	66,799	83,205	82,263	81,417	76,427	97,580	1,41,303	1,37,337	1,75,274	1,95,976	CHARGES
9,13,810	8,74,217	10,85,312	11,47,306	11,34,699	15,07,266	14,36,385	12,71,808	14,01,357	12,84,821	13,26,463	40,68,870	39,01,214	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650	51,864	1,68,166	1,21,088	DITTO—Opium
9,17,580	8,78,078	10,89,137	11,51,192	11,38,607	15,35,353	14,74,845	13,15,295	14,48,874	13,41,471	13,78,327	42,37,036	40,22,302	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department.
† Until 1902-03 these receipts were included partly under 'Spirits' and partly under 'Opium.'
‡ Includes R27,88,205 on account of duty on country spirits from the Uran Distilleries, Kolaba district, paid into the Bank of Bomb..y

No. 13

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1887–88	1888–89	1889–90	1890–91	1891–92	1892–93	1893–94	1894–95	1895–96	1896–97	1897–98	1898–99
CENTRAL PROVINCES AND BERAR—												
RECEIPTS—												
Spirits—												
English	5,830	6,780	7,400	8,160	7,780	7,230	7,670	7,570	8,980	7,670	7,410	6,866
Country	14,40,070	15,16,550	15,98,980	16,97,140	17,79,170	17,35,020	17,32,850	17,28,690	15,08,570	13,44,270	10,51,970	12,12,020
TOTAL	14,45,900	15,23,330	16,06,380	17,05,300	17,86,950	17,42,250	17,40,520	17,36,260	15,17,550	13,51,940	10,59,380	12,18,886
Beer	..	..	..	..	..	..	..	..	..	..	..	5,804
Drugs other than Opium—												
Ganja	2,00,360	2,08,190	2,09,740	2,22,270	2,35,320	2,32,120	2,28,130	2,65,360	2,45,090	1,89,720	1,65,160	1,79,640
MISCELLANEOUS RECEIPTS	12,690	22,010	25,310	21,590	21,220	20,920	23,750	26,320	25,420	19,760	19,550	21,020
Opium	6,76,340	6,90,190	7,10,880	7,13,840	7,30,190	7,30,700	7,51,250	7,47,700	6,75,790	5,49,840	4,98,940	5,21,160
TOTAL RECEIPTS	23,35,290	24,43,720	25,52,310	26,62,500	27,74,180	27,56,660	27,93,650	27,75,640	24,63,760	21,11,260	17,43,030	19,46,510
DITTO, excluding Opium	16,58,950	17,53,530	18,41,430	19,49,160	20,43,990	20,25,960	20,42,400	20,27,940	17,87,970	15,61,420	12,44,090	14,25,350
CHARGES	71,750	74,440	56,990	54,940	56,200	59,750	44,740	54,630	54,640	55,560	50,390	48,330
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	15,87,200	16,79,090	17,84,440	18,94,220	19,87,790	19,65,610	19,97,660	19,73,310	17,33,330	15,05,860	11,93,700	13,77,020
DITTO—Opium	6,76,340	6,90,190	7,10,880	7,13,840	7,30,190	7,30,700	7,51,250	7,47,700	6,75,790	5,49,840	4,98,940	5,21,160
TOTAL NET RECEIPTS	22,63,540	23,69,280	24,95,270	26,07,560	27,17,980	26,96,310	27,48,910	27,21,010	24,09,120	20,55,700	16,92,640	18,98,180
NAGPUR—												
RECEIPTS—												
Spirits—												
English	780	820	830	880	880	1,050	1,380	1,390	1,860	1,960	2,120	2,120
Country	77,500	80,080	85,860	93,260	93,120	87,540	91,390	96,630	1,02,130	1,02,130	1,28,060	1,39,900
TOTAL	78,280	80,900	86,690	94,140	94,000	88,590	92,770	98,020	1,03,990	1,04,090	1,30,180	1,42,020
Beer	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—												
Ganja	8,190	8,370	8,450	9,340	8,640	13,100	11,960	12,650	10,970	15,860	12,520	14,930
MISCELLANEOUS RECEIPTS	7,500	7,620	730	3,550	420	2,410	1,310	1,680	2,260	590	10	10
Opium	29,190	31,350	29,450	37,040	35,510	36,440	27,540	16,420	34,110	33,200	33,830	28,630
TOTAL RECEIPTS	1,23,250	1,28,240	1,35,320	1,44,070	1,38,570	1,40,540	1,33,580	1,28,770	1,51,330	1,53,740	1,76,540	1,85,590
DITTO, excluding Opium	94,060	96,890	95,870	1,07,030	1,02,960	1,04,100	1,06,040	1,12,350	1,17,220	1,20,540	1,42,710	1,56,960
CHARGES	410	390	390	490	410	320	360	500	720	600	320	250
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	93,650	96,500	95,430	1,06,350	1,02,450	1,03,780	1,05,680	1,11,850	1,16,500	1,19,940	1,42,390	1,56,710
DITTO—Opium	29,190	31,350	29,450	37,040	35,510	36,440	27,540	16,420	34,110	33,200	33,830	28,630
TOTAL NET RECEIPTS	1,22,840	1,27,850	1,24,930	1,43,390	1,37,960	1,40,170	1,33,220	1,28,270	1,50,610	1,53,140	1,76,220	1,85,340

* Figures for Berar are included with effect from 1903-04

in the CENTRAL PROVINCES and BERAR, in each official year from 1887-88 to 1911-12

1899–1900	1900–01	1901–02	1902–03	1903–04	1904–05	1905–06	1906–07	1907–08	1908–09	1909–10	1910–11	1911–12	
													CENTRAL PROVINCES AND BERAR—
													RECEIPTS—
													Spirits—
8,873	9,591	8,299	10,844	14,724	12,359	23,681	19,049	9,977	12,223	12,001	13,941	18,338	English
12,20,200	10,66,420	12,29,617	14,54,163	32,34,819	41,15,299	54,68,009	64,53,319	55,18,952	47,48,679	49,00,727	55,08,723	67,74,690	Country
12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,929	47,60,902	49,12,732	55,22,664	67,93,028	TOTAL
13,585	12,138	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190	9,039	5,853	1,398	*Beer*
													Drugs other than Opium—
1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	4,96,979	5,28,372	6,30,596	*Ganja*
22,896	19,053	23,742	22,224	4,599	3,009	5,819	7,686	10,682	18,648	14,984	24,122	20,249	MISCELLANEOUS RECEIPTS
5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659	14,96,645	16,67,075	*Opium*
19,87,781	17,86,465	19,51,199	22,55,822	45,54,629	56,22,237	71,79,441	83,24,793	72,99,621	66,15,667	68,82,498	75,77,801	91,12,327	TOTAL RECEIPTS
14,50,673	12,77,499	14,53,036	16,91,940	35,32,096	44,65,867	59,03,189	69,37,135	59,84,944	52,37,849	54,32,809	60,81,016	74,45,262	DITTO, excluding Opium
52,905	47,421	51,328	57,805	73,837	93,328	1,04,246	2,51,840	2,82,028	3,21,544	3,34,247	2,92,415	3,15,566	CHARGES
13,97,768	12,30,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,85,295	57,01,716	49,16,305	50,98,562	57,88,604	71,33,696	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659	14,96,645	16,67,075	DITTO—Opium.
19,34,876	17,41,045	18,99,869	21,98,017	44,80,792	55,28,908	70,15,195	80,72,953	70,16,396	62,94,118	65,53,221	72,85,249	88,00,771	TOTAL NET RECEIPTS
													NAGPUR—
													RECEIPTS—
													Spirits—
2,119	2,103	2,550	2,306	2,008	1,763	1,969	2,124	1,335	2,338	2,251	3,423	5,566	English
1,46,653	1,43,781	1,57,383	1,72,309	2,20,359	2,29,151	2,39,805	5,17,357	5,03,144	4,61,170	5,25,070	5,66,178	6,39,550	Country
1,46,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	5,27,321	5,69,601	6,45,116	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
													Drugs other than Opium—
14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964	31,498	38,723	33,596	*Ganja*
28	26	60	5	12	38	138	222	370	536	1,665	2,191	1,399	MISCELLANEOUS RECEIPTS
30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	42,755	36,942	40,567	*Opium*
1,94,282	1,90,792	2,03,577	2,17,685	2,71,243	2,83,264	2,98,224	5,83,407	5,73,838	5,30,702	6,03,149	6,45,457	7,20,678	TOTAL RECEIPTS
1,63,569	1,58,904	1,73,043	1,87,282	2,38,529	2,46,337	2,62,246	5,43,207	5,32,373	2,89,603	5,60,394	6,08,515	6,89,141	DITTO, excluding Opium
273	262	389	312	403	476	363	505	668	816	804	1,035	1,036	CHARGES
1,63,296	1,58,642	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192	5,59,590	6,07,480	6,79,075	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	42,755	36,942	40,567	DITTO—Opium
1,94,009	1,90,530	2,03,188	2,17,373	2,70,840	2,82,788	2,97,861	5,82,902	5,73,170	5,29,886	6,02,345	6,44,422	7,19,642	TOTAL NET RECEIPTS

* Figures for Berar are included with effect from 1913-04

No. 14

DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1887-88	1888-89	1889-90	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99
MADRAS PRESIDENCY—												
RECEIPTS—												
Spirits—												
English	2,83,060	2,94,570	4,06,280	3,02,980	2,65,070	3,05,730	2,98,310	2,80,050	2,93,970	3,24,900	3,37,640	2,61,920
Country	87,87,010	94,81,300	1,03,20,630	1,09,23,370	1,10,38,980	1,09,77,900	1,16,90,970	1,24,81,990	1,31,11,840	1,35,86,690	1,33,12,970	1,24,04,640
TOTAL	90,70,070	97,75,870	1,07,26,910	1,12,26,350	1,13,04,050	1,12,77,630	1,19,89,280	1,27,62,040	1,34,05,810	1,39,05,590	1,36,51,260	1,26,67,560
Beer	2,850	6,330	10,380	12,050	18,720	12,360	22,110	51,970	64,820	64,290	62,110	67,620
Drugs other than Opium—												
Ganja	..	..	..	10,030	52,960	48,730	51,300	54,650	61,500	71,620	68,670	1,19,290
MISCELLANEOUS RECEIPTS	13,330	11,980	24,540	26,140	23,840	25,840	40,190	45,350	57,530	68,060	66,450	69,730
Opium	2,69,310	2,72,270	2,57,700	3,09,490	3,33,390	3,53,250	3,33,880	3,46,170	3,44,060	3,63,550	3,66,940	3,84,520
Pass fees in account current with Bombay	3,83,500	4,11,600	3,82,520	4,08,650	3,80,650	3,83,800	4,28,400	4,31,350	4,51,650	4,22,500	4,04,320	3,69,240
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	9,75,710	7,86,050	7,71,260	7,53,760
TOTAL RECEIPTS	97,39,060	1,01,78,550	1,14,02,050	1,19,96,680	1,21,32,640	1,21,11,550	1,28,54,630	1,36,72,530	1,43,85,370	1,48,95,610	1,46,19,750	1,36,78,090
DITTO, excluding Opium	90,86,250	97,94,680	1,07,61,830	1,12,78,540	1,14,16,600	1,13,74,500	1,21,12,850	1,29,14,010	1,35,89,660	1,41,09,560	1,38,48,490	1,29,24,330
CHARGES	2,69,040	3,28,620	3,82,790	4,70,540	5,60,180	5,85,170	6,01,440	6,15,870	7,00,180	7,07,070	9,89,820	9,02,140
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	88,17,210	94,66,610	1,03,79,040	1,08,06,000	1,08,55,420	1,07,89,330	1,15,11,440	1,22,08,140	1,28,89,480	1,34,02,490	1,28,58,670	1,19,32,190
DITTO—Opium	6,52,810	6,83,870	6,40,220	7,18,140	7,23,040	7,37,050	7,61,780	7,57,520	7,95,710	7,86,050	7,71,260	7,53,760
TOTAL NET RECEIPTS	94,70,020	1,01,50,480	1,10,19,260	1,15,24,140	1,15,78,460	1,15,26,380	1,22,73,220	1,30,55,660	1,36,85,190	1,41,88,540	1,36,29,930	1,26,85,950
CITY OF MADRAS—												
RECEIPTS—												
Spirits—												
English	1,58,980	1,86,240	2,67,010	1,56,990	1,54,650	1,68,360	1,62,860	1,48,860	1,64,010	1,92,850	1,88,500	1,45,220
Country	5,52,120	7,24,190	8,38,600	8,69,050	8,05,090	8,39,240	8,63,240	10,07,560	10,78,260	11,20,880	8,76,580	7,77,840
TOTAL	7,08,130	9,11,370	12,05,610	10,26,040	9,62,650	9,96,700	10,26,100	11,56,420	12,42,270	13,13,730	10,65,080	9,23,060
Beer	..	..	..	..	..	..	..	230	10	..	..	..
Drugs other than Opium—												
Ganja	..	..	..	3,200	4,720	8,200	8,310	9,030	9,450	11,180	8,830	5,280
MISCELLANEOUS RECEIPTS	1,490	950	6,840	9,160	9,810	10,200	9,770	10,860	10,670	12,610	10,960	13,470
Opium, including Miscellaneous items	23,230	23,120	29,500	16,320	18,630	14,700	12,300	9,060	14,710	29,000	11,140	21,210
Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay	42,350	45,500	44,100	52,500	53,200	61,600	47,950	56,050	59,500	46,900	53,200	54,600
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	65,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110	74,210	66,900	64,340	75,810
TOTAL RECEIPTS	7,75,110	9,81,440	12,82,140	11,06,290	10,47,060	10,93,400	11,04,130	12,35,650	13,36,610	14,04,420	11,49,210	10,17,620
DITTO, excluding Opium	7,09,530	9,12,820	11,72,450	10,37,400	9,77,230	10,15,100	10,44,180	11,76,540	12,62,400	13,37,520	10,84,870	9,41,810
CHARGES	59,560	38,770	36,060	20,720	39,440	40,190	40,530	41,430	41,790	39,820	39,790	42,110
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	6,49,970	8,74,050	11,36,390	10,16,320	9,37,810	9,74,910	10,03,650	11,35,110	12,20,610	12,97,700	10,45,080	8,99,700
DITTO—Opium	65,580	68,620	64,690	67,890	69,830	78,300	60,250	59,110	74,210	66,900	64,340	75,810
TOTAL NET RECEIPTS	7,15,550	9,42,670	12,01,080	10,84,210	10,07,640	10,53,210	10,63,900	11,94,220	12,94,820	13,64,600	11,09,420	9,75,510

in the MADRAS PRESIDENCY, in each official year from 1887-88 to 1911-12

1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	
													MADRAS PRESIDENCY
													RECEIPTS —
2,58,370	2,76,240	3,56,511	3,00,898	3,08,632	3,45,935	3,63,706	3,51,922	4,98,153	5,02,957	6,06,386	5,34,819	6,19,944	*Spirits*— English
1,20,51,260	1,21,90,800	1,28,20,196	1,40,78,739	1,60,53,359	1,69,94,078	1,72,31,488	1,96,07,945	2,08,11,246	2,31,28,668	2,42,09,078	2,49,85,02	2,69,95,017	Country
1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	2,36,31,625	2,48,15,464	2,55,17,86	2,76,14,961	TOTAL*
37,560	58,620	48,730	86,026	1,13,216	97,705	1,50,387	1,31,361	2,39,402	1,79,744	1,84,824	2,11,96	2,14,769	*Beer*
1,77,360	2,06,830	2,55,425	2,99,590	3,13,184	3,87,235	4,42,699	4,75,205	4,90,256	5,32,262	5,70,826	5,50,87	6,27,454	*Drugs other than Opium— Ganja*
60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,054	79,780	96,33	1,02,75	1,19,553	MISCELLANEOUS RECEIPTS
3,96,150	4,25,900	3,76,887	3,59,748	4,02,806	4,21,814	4,08,245	4,52,886	5,06,526	4,34,634	4,67,849	4,22,24	4,35,406	*Opium†*
4,35,140	3,57,960	3,83,197	4,24,413	4,39,331	4,36,572	4,39,889	4,61,111	4,46,465	16,815	..	..	..	*Pass fees in account current with Bombay ‡*
..	..	..	..	..	..	..	..	..	5,65,953	7,99,505	9,68,46	10,02,089	*Gain on the proceeds of Bengal Opium ‡*
8,31,290	7,83,860	7,60,084	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	13,90,68	14,87,495	*Total Opium Receipts*
1,34,12,767	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,781	1,87,58,129	1,91,18,741	2,05,60,146	2,30,71,102	2,54,40,863	2,69,35,301	2,77,73,64	3,00,64,174	TOTAL RECEIPTS
1,25,81,477	1,28,05,484	1,35,[illegible],495	1,48,30,311	1,68,61,642	1,78,99,743	1,82,66,607	1,96,46,149	2,21,18,111	2,44,23,411	2,56,67,947	2,63,82,96	2,85,76,674	DITTO, excluding Opium
9,90,080	10,06,200	9,95,471	9,74,095	9,96,930	9,99,823	10,20,010	10,08,771	10,40,824	18,47,585	18,50,681	18,00,74	18,46,274	CHARGES §
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,15,91,447	1,17,99,284	1,25,52,924	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	2,38,17,316	2,45,82,21	2,67,30,405	
8,31,290	7,83,860	7,60,084	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	13,90,68	14,87,495	DITTO—Opium
1,24,22,737	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801	1,77,58,301	1,80,93,731	1,95,51,375	2,20,30,778	2,35,93,278	2,50,84,670	2,59,72,90	2,82,17,900	TOTAL NET RECEIPTS
													CITY OF MADRAS—
													RECEIPTS—
1,44,870	1,36,240	1,68,322	1,52,923	1,66,796	1,91,350	2,24,134	2,04,451	3,24,177	3,52,284	4,41,219	4,06,96	4,29,814	*Spirits*— English
9,76,690	9,61,350	9,93,119	10,96,489	13,10,052	13,81,054	12,59,479	12,25,096	12,82,291	11,49,112	11,79,015	13,65,36	14,98,990	Country
11,21,880	10,97,590	11,61,441	12,49,362	14,76,848	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396	16,20,234	17,72,33	19,73,804	TOTAL
..	..	..	..	..	..	..	..	..	..	..	..	..	*Beer*
4,330	13,800	26,320	31,633	26,682	31,620	35,410	37,673	34,440	39,957	57,967	55,86	58,976	*Drugs other than Opium— Ganja*
7,640	5,100	6,403	3,937	2,499	3,127	4,277	4,662	4,999	3,901	1,852	2,306	3,354	MISCELLANEOUS RECEIPTS
12,530	23,000	12,273	9,935†	9,377	11,043	22,615	23,982	22,214	28,976	33,009	19,22	49,377	*Opium, including Miscellaneous items*
63,709	49,700	93,039	1,14,110	1,10,120	1,20,597	1,30,392	1,38,287	1,21,563	..	..	..	..	*Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay ‡*
..	..	..	..	..	..	..	..	..	23,426	42,774	14,883	35,670	*Gain on sale proceeds of Bengal Opium ‡*
26,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	64,083	82,047	*Total Opium Receipts*
12,10,030	11,89,190	12,99,476	14,09,025	16,25,986	16,88,791	16,76,307	15,34,151	17,90,682	15,94,560	17,55,936	18,94,589	21,18,181	TOTAL RECEIPTS
11,38,800	11,16,490	11,94,164	12,84,932	15,05,993	15,57,151	15,28,300	14,71,282	16,45,997	15,43,254	16,80,153	18,30,506	20,36,134	DITTO, excluding Opium
38,750	38,440	26,078	27,503	25,116	24,902	26,764	23,805	29,319	134	22,640	23,029	26,352	CHARGES §
													NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,48,077	16,16,588	15,43,120	16,57,513	18,07,477	200,0,782	
76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	64,083	82,047	DITTO—Opium
11,71,280	11,50,750	12,73,398	13,81,522	16,00,850	16,63,889	16,49,543	16,05,346	17,61,365	15,94,456	17,33,296	18,71,560	20,91,829	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department
† Includes Opium Miscellaneous receipts until 1902-03
‡ From 1st April 1908, the source of supply of Opium has been changed from Bombay to Bengal
§ From 1895-96 the figures include some small charges under Opium

EXCISE

No. 15

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1887-88 to 1911-12

	PROVINCES	Number of Shops		Receipts			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	a. p.
1887–88	India, General	(b)	(b)	5,99,940	38,730	6,38,670	— 10·93
	Burma (Lower)	1,482	15(c)	9,44,590	17,40,780	26,88,200	9 2·79
	Assam	367	1,434	2,45,850	18,56,830	21,02,960	6 1·72
	Bengal	26,320	5,666	64,56,200	43,99,770	1,08,62,030	2 5·23
	United Provinces of Agra and Oudh	12,247	4,962	41,76,411	13,55,361	55,45,111	1 10·7
	Punjab	1,947	3,500	8,76,630	5,18,760	13,95,390	1 0·84
	Bombay Presidency	5,029	2,566	59,59,590	19,97,490	79,57,080	6 9·02
	Central Provinces	9,847	2,014	14,45,900	8,76,700	23,35,290	3 5·53
	Madras Presidency	43,570	1,157	90,72,920	6,52,810	97,39,060	4 4·48
	TOTAL	100,809	21,314	2,97,78,031	1,34,37,231	4,32,63,791	3 0·32
1888–89	India, General	(b)	(b)	4,75,700	75,490	5,55,860	— 9·51
	Burma	1,622	28(c)	11,15,150	18,90,890	30,07,150	10 3·94
	Assam	365	1,356	2,85,450	18,81,710	21,67,540	6 3·99
	Bengal	25,209	5,625	63,88,820	44,96,000	1,08,88,950	2 5·3
	United Provinces of Agra and Oudh	12,495	5,076	41,97,989	14,85,832	57,06,546	1 11·36
	Punjab	1,904	3,639	9,24,880	5,38,505	14,63,385	1 1·46
	Bombay Presidency	5,755	2,615	81,51,010	16,73,160	98,24,170	8 4·03
	Central Provinces	9,702	2,125	15,23,330	8,98,380	24,43,720	3 7·51
	Madras Presidency	44,268	1,172	97,82,700	6,83,870	1,04,78,560	4 8·46
	TOTAL	101,320	21,636	3,28,45,029	1,36,23,837	4,65,35,821	3 3·07
1889–90	India, General	(b)	(b)	5,67,080	77,860	6,50,680	— 11·13
	Burma	1,641	36(c)	20,96,750	20,46,030	41,52,790	8 8·84
	Assam	367	1,356	3,21,180	19,95,150	23,16,840	6 9·22
	Bengal	24,037	5,396	60,81,030	43,85,960	1,04,73,420	2 4·18
	United Provinces of Agra and Oudh	12,444	5,136	38,71,103	15,22,953	54,15,601	1 10·17
	Punjab	1,977	3,712	10,09,030	5,69,490	15,78,520	1 2·52
	Bombay Presidency	4,772	2,571	81,94,320	17,16,200	99,10,520	8 4·91
	Central Provinces	9,191	2,149	16,06,380	9,20,570	25,52,260	3 9·44
	Madras Presidency	37,138	1,336	1,07,37,290	6,40,220	1,14,02,050	5 1·44
	TOTAL	91,567	21,692	3,44,84,163	1,38,74,433	4,84,52,681	3 4·6
1890–91	India, General	(b)	(b)	5,47,610	95,000	6,47,530	— 11·08
	Burma	1,666	36(c)	19,87,300	21,40,600	41,34,350	8 8·37
	Assam	306	1,261	3,85,460	20,91,140	24,77,310	7 2·85
	Bengal	22,764	4,979	59,76,150	44,78,100	1,04,60,920	2 4·15
	United Provinces of Agra and Oudh	12,221	5,069	36,25,061	41,65,495	51,04,916	1 8·9
	Punjab	1,936	3,738	11,29,850	6,16,340	17,46,190	1 4·07
	Bombay Presidency	4,728	2,552	83,91,930	15,90,410	99,82,340	8 5·64
	Central Provinces	8,376	2,154	17,05,300	9,35,610	26,62,500	3 11·4
	Madras Presidency	32,418	1,323	1,12,38,400	7,28,170	1,19,96,680	5 4·05
	TOTAL	84,415	21,112	3,49,87,061	1,41,40,865	4,92,12,736	3 5·32
1891–92	India, General (a)	(b)	(b)	6,10,870	82,380	6,98,170	— 11·94
	Burma	1,642	37(c)	22,28,710	20,18,130	42,48,280	8 11·25
	Assam	289	1,254	3,96,070	22,06,580	26,03,280	7 7·26
	Bengal	23,112	4,979	65,30,780	45,91,060	1,11,29,810	2 5·95
	United Provinces of Agra and Oudh	12,118	4,888	37,55,307	14,92,608	52,55,845	1 9·52
	Punjab	1,779	3,482	11,73,400	6,20,195	17,93,595	1 4·5
	Bombay Presidency	4,770	2,495	86,73,570	15,80,900	1,02,54,470	8 8·41
	Central Provinces	7,951	2,095	17,86,950	9,66,010	27,74,180	4 1·39
	Madras Presidency	31,802	1,294	1,13,22,770	7,78,030	1,21,39,640	5 5·42
	TOTAL	83,463	20,524	3,64,78,427	1,43,35,893	5,08,97,270	3 6·73
1892–93	India, General	(b)	(b)	6,22,540	90,180	7,18,360	1 0·29
	Burma	1,630	36(c)	25,06,640	22,39,400	47,47,370	9 11·85
	Assam	280	1,154	4,09,960	21,76,690	25,87,280	7 6·7
	Bengal	22,124	5,072	69,43,140	46,47,060	1,16,00,610	2 7·22
	United Provinces of Agra and Oudh	11,832	4,946	40,52,502	15,28,983	55,88,977	1 10·88
	Punjab	1,630	3,401	11,71,270	6,49,420	18,20,690	1 4·7
	Bombay Presidency	4,257	2,413	88,34,120	14,22,830	1,02,56,950	8 8·43
	Central Provinces	7,900	2,076	17,42,250	9,92,890	27,56,060	4 1·07
	Madras Presidency	31,146	1,250	1,12,89,930	7,85,780	1,21,11,550	5 5·26
	TOTAL	80,799	20,348	3,75,72,352	1,45,33,233	5,21,87,847	3 7·81
1893–94	India, General	(b)	(b)	4,48,163	65,104	5,18,967	— 8·88
	Burma	1,528	41(c)	21,31,300	18,43,660	39,77,130	8 4·4
	Assam	276	1,151	4,32,500	22,92,270	27,25,300	7 11·54
	Bengal	23,211	5,248	72,84,820	48,41,360	1,21,37,860	2 8·66
	United Provinces of Agra and Oudh	12,151	4,781	43,13,218	15,39,077	58,54,168	1 11·96
	Punjab	1,631	3,425	12,57,880	7,10,520	19,68,400	1 3·15
	Bombay Presidency	4,262	2,366	92,73,310	14,44,350	1,07,17,660	9 1·13
	Central Provinces	7,926	1,866	17,40,520	10,29,380	27,93,650	4 1·74
	Madras Presidency	30,779	1,335	1,20,11,390	8,23,080	1,28,74,660	5 9·38
	TOTAL	81,764	20,213	3,88,93,101	1,45,88,801	5,35,67,795	3 8·97

(a) See note at foot of table No. 4 (b) No information (c) Opium shops only

No. 15—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1887-88 to 1911-12—continued

	PROVINCES	Number of Shops: Liquors	Number of Shops: Drugs	Receipts: Liquors	Receipts: Drugs	Receipts: Total, including miscellaneous receipts	Incidence of taxation per head of population according to the census of 1891
							a. p.
1894-95	India, General	(a)	(a)	5,06,133	56,631	5,68,564	— 9·87
	Burma	1,542	40(b)	19,73,570	17,59,890	37,35,056	7 10·29
	Assam	287	1,088	4,63,600	22,32,090	26,96,240	7 10·52
	Bengal	23,809	5,182	76,56,440	48,98,930	1,25,67,848	2 9·82
	United Provinces of Agra and Oudh	10,974	4,746	40,72,224	15,62,525	56,36,653	1 11·1
	Punjab	1,620	3,454	13,52,900	7,01,030	20,53,930	1 6·9
	Bombay Presidency	4,222	2,388	95,19,670	14,89,640	1,10,09,310	9 4·1
	Central Provinces	7,239	1,874	17,36,280	10,13,060	27,75,640	4 1·42
	Madras Presidency	30,828	1,355	1,28,14,010	8,12,170	1,36,71,530	6 1·67
	TOTAL	80,521	20,127	4,00,94,807	1,45,25,016	5,47,14,757	3 9·94
1895-96	India, General	(a)	(a)	5,15,685	60,629	5,82,194	— 9·96
	Burma	2,313	42(b)	20,18,920	18,19,880	38,44,660	8 1·06
	Assam	285	1,108	5,26,030	22,52,540	27,79,180	8 1·43
	Bengal	26,870	5,124	81,31,020	52,32,830	1,33,77,690	3 —
	United Provinces of Agra and Oudh	10,888	4,740	37,75,037	14,65,510	52,43,019	1 9·46
	Punjab	1,615	3,446	14,30,820	7,07,945	21,38,765	1 7·68
	Bombay Presidency	4,223	2,385	1,00,40,240	16,81,730	1,17,21,970	9 11·35
	Central Provinces	7,149	2,770	15,17,560	9,20,700	24,63,760	3 7·86
	Madras Presidency	30,467	1,308	1,34,70,630	8,57,210	1,43,85,370	6 5·52
	TOTAL	83,808	20,923	4,14,25,932	1,49,99,064	5,65,36,608	3 11·46
1896-97	India, General	(a)	(a)	5,02,860	65,437	5,74,177	— 9·82
	Burma	1,537	54(b)	20,67,960	21,27,030	42,20,970	8 10·56
	Assam	294	1,080	5,79,160	22,03,210	27,83,220	8 1·57
	Bengal	28,350	4,744	82,48,940	51,43,770	1,34,10,570	3 0·09
	United Provinces of Agra and Oudh	10,765	4,699	29,92,724	13,33,759	42,37,872	1 5·34
	Punjab	1,633	3,020	14,19,180	7,71,350	21,92,570	1 8·17
	Bombay Presidency	4,233	2,370	94,51,970	15,44,530	1,09,96,500	9 3·96
	Central Provinces	7,272	2,433	13,51,940	7,39,560	21,11,266	3 1·59
	Madras Presidency	29,300	1,462	1,39,69,880	8,57,670	1,48,95,610	6 8·27
	TOTAL	83,385	19,862	4,04,94,614	1,47,86,316	5,54,22,749	3 10·53
1897-98	India, General	(a)	(a)	4,54,519	67,141	5,27,540	— 9·03
	Burma	1,490	56(b)	21,21,150	20,33,910	42,45,790	8 10·43
	Assam	291	1,034	5,74,170	21,93,050	27,67,960	8 1·03
	Bengal	27,856	4,757	76,73,260	50,61,550	1,27,48,050	2 10·3
	United Provinces of Agra and Oudh	10,780	4,721	34,99,543	14,86,265	49,88,598	1 8·42
	Punjab	1,675	2,967	15,32,170	8,12,980	23,46,900	1 9·6
	Bombay Presidency	4,230	2,343	93,50,430	15,99,390	1,09,48,820	9 3·5
	Central Provinces	6,869	2,401	10,59,380	6,64,100	17,43,030	2 7·03
	Madras Presidency	28,233	1,364	1,37,13,370	8,39,930	1,45,19,750	6 6·78
	TOTAL	81,424	19,643	3,90,77,992	1,47,58,316	5,49,07,438	3 10·1
1898-99	India, General	(a)	(a)	4,94,087	63,424	5,63,981	— 9·65
	Burma	1,519	67(b)	24,26,720	21,24,770	46,14,800	9 8·5
	Assam	289	1,037	6,56,970	22,26,330	28,83,860	8 5·1
	Bengal	28,936	4,761	82,00,180	52,11,950	1,34,27,270	3 0·12
	United Provinces of Agra and Oudh	10,791	4,783	44,32,971	16,82,275	61,17,038	2 1·04
	Punjab	1,541	2,822	13,12,500	8,82,750	25,98,170	1 11·91
	Bombay Presidency	4,224	2,335	98,90,130	15,50,140	1,14,40,270	9 8·48
	Central Provinces	6,815	2,471	12,24,690	7,00,800	19,46,510	2 10·66
	Madras Presidency	28,148	1,390	1,27,35,310	8,73,050	1,36,78,090	6 1·71
	TOTAL	82,323	19,666	4,17,73,558	1,53,15,489	5,72,69,989	4 0·03
1899-1900	India, General	(a)	(a)	4,93,605	60,287	5,60,973	— 11·42
	Burma	1,533	68(b)	26,13,040	22,82,990	49,39,880	8 6·51
	Assam	296	1,023	6,90,479	21,71,989	28,63,377	7 10·1
	Bengal	28,702	4,751	87,00,520	52,44,970	1,39,65,950	2 11·87
	United Provinces of Agra and Oudh	10,485	4,745	47,12,684	18,64,104	65,78,802	2 2·52
	Punjab	1,535	2,849	16,95,772	3,97,132	25,94,360	2 0·5
	Bombay Presidency	4,104	2,328	91,47,401	14,88,900	1,06,36,301	9 2·29
	Central Provinces	6,809	2,445	12,42,658	7,22,227	19,87,781	3 2·64
	Madras Presidency	28,653	1,557	1,23,43,867	10,08,650	1,34,12,767	5 7·4
	TOTAL	82,117	19,766	4,16,40,026	1,57,41,249	5,75,40,200	3 10·81
1900-01	India, General	(a)	(a)	10,25,717	72,622	11,04,285	1 10·27
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,888	9 2·61
	Assam	289	1,056	7,20,870	22,11,666	29,33,390	8 0·41
	Bengal	29,386	4,785	90,19,212	56,11,245	1,46,48,409	3 1·63
	United Provinces of Agra and Oudh	10,452	4,774	50,31,534	20,20,557	70,54,264	2 4·4
	Punjab	1,549	2,837	16,69,539	9,30,697	26,01,132	2 0·57
	Bombay Presidency	4,116	2,302	88,97,190	12,52,058	1,01,49,248	8 9·24
	Central Provinces	6,786	2,462	10,88,144	6,81,269	17,88,466	2 10·77
	Madras Presidency	28,476	1,629	1,25,27,574	9,90,690	1,35,89,294	5 8·3
	TOTAL	83,202	19,929	4,28,07,419	1,62,31,020	5,91,98,376	4 0·14

(a) No information (b) Opium shops only

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No. 15—*continued*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1887-88 to 1911-12—continued

	PROVINCES	Number of Shops: Liquors	Number of Shops: Drugs	Receipts: Liquors	Receipts: Drugs	Receipts: Total, including miscellaneous receipts	Incidence of taxation per head of population according to the census of 1901
1901–02	India, General	(a)	(a)	8,73,134	76,703	9,55,852	1 7·28
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494	9 4·57
	Assam	293	1,072	7,26,685	21,05,764	28,33,034	7 9·11
	Bengal	30,646	4,925	91,88,467	58,18,813	1,50,25,317	3 2·59
	United Provinces of Agra and Oudh	10,458	4,828	58,49,587	21,16,424	79,68,832	2 8·08
	Punjab	1,430	2,706	16,29,324	8,74,475	25,04,599	1 11·65
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898	1 4·25
	Bombay Presidency	4,149	2,181	93,25,737	12,11,357	1,05,37,094	9 1·26
	Central Provinces	5,810	2,470	12,49,877	6,77,578	19,51,197	3 1·93
	Madras Presidency	29,064	1,732	1,32,27,845	10,15,459	1,43,07,529	5 11·89
	Total	84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846	4 2·16
1902–03	India, General	(a)	(a)	9,76,038	92,025	10,74,056	1 9·66
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960	9 11·62
	Assam	293	1,061	7,19,764	21,99,482	29,19,938	7 11·97
	Bengal	32,022	5,369	97,39,728	60,32,784	1,57,87,729	3 4·55
	United Provinces of Agra and Oudh	10,519	4,950	64,11,551	23,38,299	87,52,172	2 11·26
	Punjab	1,451	2,711	17,49,999	9,24,669	26,75,239	2 1·21
	North-West Frontier Province	80	172	1,14,411	78,482	1,92,682	1 5·45
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884	9 4·5
	Central Provinces	7,246	2,705	14,74,251	7,59,297	22,55,822	3 7·85
	Madras Presidency	29,105	1,748	1,44,66,479	10,83,751	1,56,14,472	6 6·46
	Total	86,757	20,984	4,82,24,975	1,75,03,372	6,58,89,954	4 5·6
1903–04	India, General	(a)	(a)	10,85,260	80,481	11,70,906	1 11·61
	Burma	1,994	174(b)	33,91,638	40,18,679	74,64,332	12 10·88
	Assam	290	1,050	7,29,920	22,93,432	30,24,391	8 3·4
	Bengal	33,792	5,434	1,02,10,139	60,47,110	1,62,96,470	3 5·86
	United Provinces of Agra and Oudh	10,586	5,141	70,72,036	26,59,479	97,33,689	3 3·19
	Punjab	1,446	2,732	18,57,453	9,41,828	28,00,404	2 2·45
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036	1 6·43
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364	10 4·48
	Central Provinces and Berar	9,708	3,285	32,57,294	12,92,755	45,54,629	5 9·24
	Madras Presidency	29,216	1,814	1,64,76,759	11,55,323	1,77,03,781	7 4·96
	Total	91,323	22,051	5,47,88,760	1,99,21,309	7,49,57,002	5 0·25
1904–05	India, General	(a)	(a)	11,31,513	94,005	12,31,241	2 0·83
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670	12 7·97
	Assam	282	1,042	7,09,175	23,43,938	30,54,075	8 4·38
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334	3 0·47
	United Provinces of Agra and Oudh	10,644	4,977	74,92,163	27,30,241	1,02,25,065	3 5·16
	Punjab	1,481	2,636	22,04,544	9,45,888	31,50,820	2 5·81
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,897	1 5·42
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682	12 0·82
	Central Provinces and Berar	9,195	3,303	41,35,667	14,82,670	56,22,237	7 1·46
	Madras Presidency	29,569	1,842	1,74,39,722	12,45,621	1,87,58,129	7 10·26
	Total	91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150	5 2·44
1905–06	India, General	(a)	(a)	10,84,012	1,07,256	11,96,915	2 0·14
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926	14 4·26
	Eastern Bengal and Assam	6,494	2,517	19,26,280	42,63,854	62,07,667	3 3·07
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436	4 9·98
	United Provinces of Agra and Oudh	10,800	4,988	71,85,780	27,87,060	99,75,741	3 4·16
	Punjab	1,462	2,349	24,98,591	10,65,462	35,64,693	2 9·66
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197	1 7·08
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667	12 3·95
	Central Provinces and Berar	7,821	3,084	54,98,359	16,75,472	71,79,441	9 6·95
	Madras Presidency	30,859	1,951	1,77,45,531	12,90,833	1,91,13,741	8 0·05
	Total	91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424	5 8·59
1906–07	India, General	(a)	(a)	10,87,076	98,213	11,91,311	2 0·03
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	13 3·06
	Eastern Bengal and Assam	6,456	2,481	20,51,226	43,03,509	63,73,487	3 4·12
	Bengal	27,979	4,107	1,08,93,597	51,63,996	1,60,79,779	5 0·87
	United Provinces of Agra and Oudh	10,055	4,920	63,77,277	28,26,236	92,11,374	3 1·09
	Punjab	1,476	2,280	27,25,238	12,64,010	39,89,988	3 1·66
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,796	1 9·47
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	12 9·84
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	11 1·53
	Madras Presidency	30,399	1,878	1,90,90,628	13,89,202	2,05,60,146	8 7·31
	Total	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,697	5 11·15

(a) No information

(b) Opium shops only

No. 15—*concluded*

NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1887-88 to 1911-12—continued

	PROVINCES	Number of Shops		Receipts		Total, including miscellaneous receipts	Incidence of taxation per head of population according to the census of 1901 (c)
		Liquors	Drugs	Liquors	Drugs		
							a. p.
1907-08	India, General	(a)	(a)	11,77,130	1,16,312	12,98,383	1 4·65
	Burma	1,576	439(b)	36,73,163	41,41,576	78,57,315	13 7·04
	Eastern Bengal and Assam	6,705	2,273	22,30,047	45,52,211	67,98,748	3 6·79
	Bengal	26,877	4,178	1,16,54,631	53,99,870	1,70,78,073	5 4·65
	United Provinces of Agra and Oudh	9,334	4,913	62,26,538	27,04,097	89,34,546	2 11·97
	Punjab	1,138	1,689	28,86,625	13,31,010	42,18,285	3 0·07
	North-West Frontier Province	61	178	1,14,759	1,44,908	2,59,700	1 11·46
	Bombay Presidency	4,880	2,502	1,43,26,961	19,80,156	1,63,86,607	14 1·92
	Central Provinces and Berar	5,987	2,217	56,35,455	22,22,898	77,77,955	10 4·53
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	9 7·93
	TOTAL	86,758	20,244	6,93,74,110	2,40,35,195	9,36,30,714	6 0·98
1908-09	India, General	(a)	(a)	14,29,342	1,09,124	15,40,817	1 7·76
	Burma	1,568	457(b)	39,52,291	37,14,557	77,18,815	13 4·23
	Eastern Bengal and Assam	7,459	2,012	23,69,532	46,47,459	70,34,031	3 8·27
	Bengal	16,602	4,236	1,13,10,415	56,67,976	1,70,00,787	5 4·35
	United Provinces of Agra and Oudh	8,485	4,875	57,47,273	28,00,834	85,59,685	2 10·46
	Punjab	1,101	1,642	32,50,119	15,09,023	47,59,899	3 8·95
	North-West Frontier Province	59	173	1,25,637	1,60,795	2,86,547	*2 1·88*
	Bombay Presidency	4,699	2,533	1,44,69,671	22,60,413	1,68,50,079	14 6·73
	Central Provinces and Berar	5,178	2,189	47,70,992	18,26,927	66,15,682	8 9·92
	Madras Presidency	28,599	1,888	2,36,11,369	15,49,714	2,54,40,863	10 7·84
	TOTAL	73,350	20,005	7,12,35,741	2,42,58,618	9,58,10,224	6 3·3
1909-10	India, General	(a)	(a)	14,73,292	1,21,758	15,96,615	1 8·48
	Burma	1,539	605(b)	40,52,467	35,11,603	76,49,137	13 2·72
	Eastern Bengal and Assam	9,616	1,925	24,24,472	48,64,775	73,05,193	3 9·98
	Bengal	16,605	4,242	1,10,83,248	56,86,342	1,67,93,419	5 3·57
	United Provinces of Agra and Oudh	8,180	4,794	59,05,932	27,68,272	86,80,607	2 10·95
	Punjab	1,219	1,516	28,38,055	14,72,790	43,23,235	3 4·83
	North-West Frontier Province	61	170	1,29,440	1,88,918	3,18,582	2 4·78
	Bombay Presidency	4,927	2,572	1,50,43,595	23,51,865	1,75,36,814	15 1·85
	Central Provinces and Berar	4,810	2,187	49,24,766	19,61,638	68,87,468	9 2·27
	Madras Presidency	26,411	1,843	2,50,00,288	18,38,180	2,69,35,301	11 3·35
	TOTAL	76,762	19,754	7,28,71,760	2,47,56,141	9,80,26,271	6 5·04
1910-11	India, General	(a)	(a)	15,95,500	1,88,659	17,87,729	1 9·08
	Burma	1,507	700	38,05,749	33,25,130	72,01,227	10 11·24
	Eastern Bengal and Assam	1,748	1,803	26,77,800	51,74,770	78,70,887	3 8·42
	Bengal	15,125	4,497	1,13,56,498	60,90,662	1,79,76,523	5 5·53
	United Provinces of Agra and Oudh	8,093	4,730	72,82,802	29,87,131	1,02,76,354	3 5·82
	Punjab	1,199	1,529	39,63,270	17,33,841	57,00,792	4 6·08
	North-West Frontier Province	64	170	1,06,825	1,71,224	2,78,194	1 1·92
	Bombay Presidency	5,125	2,589	1,62,55,412	26,14,499	1,89,67,767	15 5·56
	Central Provinces and Berar	4,540	2,168	55,28,517	20,25,017	75,77,661	8 8·55
	Madras Presidency	25,646	1,847	2,57,29,837	19,41,056	2,77,73,643	10 8·79
	TOTAL	71,052	20,014	7,88,92,210	2,62,51,986	10,54,10,777	6 7·1
							R a. p.
1911-12	India, General	(a)	(a)	15,92,972	1,90,002	17,88,807	0 1 9·09
	Burma	1,511	676	41,73,252	30,33,683	72,96,238	0 11 0·98
	Assam	276	666	12,23,749	32,11,208	44,43,310	0 10 7·66
	Bengal	5,217	3,205	79,98,053	53,55,144	1,33,89,707	0 4 8·52
	Bihar and Orissa	10,938	2,402	64,64,933	33,96,391	98,86,544	0 4 7·03
	United Provinces of Agra and Oudh	7,984	4,648	80,19,178	31,25,454	1,11,51,635	0 3 9·3
	Punjab	1,205	1,485	45,53,551	18,06,570	63,61,600	0 5 1·15
	North-West Frontier Province	65	145	1,40,473	1,75,354	3,15,847	0 1 6·38
	Bombay Presidency	5,353	2,586	1,77,77,212	24,26,093	2,02,94,346	1 0 6·53
	Central Provinces and Berar	4,363	2,154	67,94,426	22,97,671	91,12,337	0 10 5·72
	Madras Presidency	25,653	1,744	2,78,29,670	21,14,949	3,00,64,174	0 11 7·41
	TOTAL	61,965	19,711	8,65,71,469	2,71,32,519	11,41,05,145	0 7 5·25

(a) No information (b) Opium shops only
(c) Figures for 1910-11 and 1911-12 are calculated according to the census of 1911

PROVINCIAL RATES

[TABLE I, PAGE 141]

(Compiled from the Finance and Revenue Accounts of the Government of India)

This section gives details of Provincial Rates, which, till 1907-08, included, amongst others, (1) district Local Fund cess, (2) provincial cesses for expenditure on roads, schools, famine assurances, canals, etc., and (3) cess for village services and *patwaris*. But from 1908-09 onwards the only cess of any importance which is brought into the general accounts is the Public Works cess in Bengal and the districts of Eastern Bengal. The only other large item included in the total is the amount which the Government of the United Provinces appropriates from the local rates for the payment of rural Police in Agra. With a few petty exceptions, namely, the cess levied in Indore at one rupee per chest of Malwa Opium in transit to Bombay and the assessment on Wards' Estates for establishment charges in Eastern Bengal and Assam, Bengal, the United Provinces, and the Punjab, all the other rates and cesses named below which formerly appeared under this head are now credited to local funds, having been excluded from the general estimates and accounts of the Empire. The total receipts are now less than one per cent of the total Indian revenue, and amount to Rs. 82,30,195.

The District Local Fund cesses on land were imposed in most provinces in 1870 and 1871. They are in most instances collected jointly with the land revenue and rise or fall with it.

The so-called famine cesses levied in the United Provinces, the Punjab, and the Central Provinces were remitted during 1905-06, and the remissions were partly compensated for by enhanced receipts in Bengal and Eastern Bengal and Assam.

During 1906-07 the *patwari* cess in the United Provinces, the Punjab, Ajmer, the Central Provinces, and the Sambalpur district of Bengal was repealed, and the *ryotwari* village service cess in Madras, the village service cess in Coorg, and the zamindari dāk cess in Bengal and Eastern Bengal were abolished.

In 1907-08 the proprietary estates village service cess was extended to Madras.

The expenditure in 1911-12 on account of establishment and other charges was about R85,000 and was incurred in Bengal and Eastern Bengal and Assam.

PROVINCIAL RATES

No. 1

REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE in each official year 1907-08 to 1911-12

		District Local Fund cesses†	Provincial cesses on lands for expenditure on roads, schools, canals, railways, etc.	Cess for village services and *patwaris*	Other cesses	Total revenue	Expenditure, establishment and other charges
India, General *	1907–08	22,025	..	..	40,048	62,073	..
	1908–09	..	31,652	..	21,042	52,694	..
	1909–10	..	16,128	..	11,673	27,801	..
	1910–11	..	950	..	407	1,357	..
	1911–12	..	6,381	..	4,438	10,819	..
Burma	1907–08	21,33,989	..	..	..	21,33,989	91,888
	1908–09	..	..	..	..	..	..
	1909–10	..	..	..	..	..	..
	1910–11	..	..	..	..	..	..
	1911–12	..	..	..	..	..	..
Eastern Bengal and Assam	1907–08	23,53,185	16,37,321	..	61,770	40,52,226	1,14,413
	1908–09	..	16,05,632	..	60,664	16,66,296	24,332
	1909–10	..	16,07,095	..	52,972	16,60,067	31,796
	1910–11	..	16,69,102	..	59,338	17,28,440	27,143
	1911–12	..	16,95,671	..	62,391	17,58,062	26,755
Bengal	1907–08	36,40,653	36,18,453	..	1,59,985	74,19,096	2,34,393
	1908–09	..	36,60,066	..	1,50,820	38,10,886	41,429
	1909–10	..	38,05,616	..	1,71,306	39,76,925	42,379
	1910–11	..	39,94,326	..	1,59,623	41,53,949	42,220
	1911–12	..	38,95,014	..	1,61,624	40,56,638	58,863
United Provinces of Agra and Oudh	1907–08	67,35,237	..	..	10,63,800	67,99,037	..
	1908–09	..	22,21,809	..	2,06,031	24,27,840	..
	1909–10	..	22,20,622	..	1,67,563	23,88,185	..
	1910–11	..	22,30,629	..	1,74,522	24,05,151	..
	1911–12	..	22,07,245	..	1,66,904	23,74,149	..
Punjab	1907–08	25,04,269	3,373	21,312	16,103	25,45,057	..
	1908–09	..	3,565	7,986	25,580	37,131	..
	1909–10	..	1,803	12,584	18,769	33,156	..
	1910–11	..	1,082	1,834	21,851	24,767	..
	1911–12	..	485	273	26,996	27,754	..
North-West Frontier Province	1907–08	2,17,999	82	586	1,714	2,20,381	..
	1908–09	..	..	..	9,074	9,074	..
	1909–10	..	..	..	2,214	2,214	..
	1910–11	..	..	..	2,013	2,013	..
	1911–12	..	..	..	2,773	2,773	..
Central Provinces and Berar	1907–08	8,93,279	..	3,13,901	..	12,07,171	..
	1908–09	..	..	..	..	..	..
	1909–10	..	..	..	..	..	..
	1910–11	..	..	..	..	..	..
	1911–12	..	..	..	..	..	..
Bombay	1907–08	31,14,061	..	..	..	31,14,061	49,433
	1908–09	..	..	..	..	..	..
	1909–10	..	..	..	..	..	..
	1910–11	..	..	..	..	..	..
	1911–12	..	..	..	..	..	..
Madras	1907–08	70,80,953	..	3,21,964	34,162	74,37,079	..
	1908–09	..	..	..	..	..	..
	1909–10	..	..	..	..	..	..
	1910–11	..	..	..	..	..	..
	1911–12	..	..	..	..	..	..
TOTAL	1907–08	2,76,95,586	52,59,229	6,57,763	13,77,582	3,49,90,160	4,90,127
	1908–09	..	75,22,724	7,986	4,73,211	80,03,921	65,761
	1909–10	..	76,51,267	12,584	4,24,497	80,88,348	74,175
	1910–11	..	78,96,089	1,834	4,17,754	83,15,677	69,363
	1911–12	..	78,04,796	273	4,25,126	82,30,195	85,418

* Includes Ajmer-Merwara, Coorg, and the Central India Agency

† The amount credited to this head has been excluded from the general finance with effect from 1908-09. The total receipts under this head amounted to R2,37,33,578 in 1908-09, R2,45,86,292 in 1909-10, R2,47,03,556 in 1910-11 and R2,46,07,437 in 1911-12

CUSTOMS REVENUE

[TABLES 1 TO 5, PAGES 144 TO 153]

(Compiled from official returns and the customs circulars published by the Government of India)

The first two tables of the series state the amount of duty collected each year, and the others state the rate of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year. For the rates for earlier years, the *first* issue of the Statistics of British India may be referred to.

Import duties.—From 1859 to 1864 the general rate of import duty was 10 per cent, this heavy rate having been imposed as one of the means of redressing the financial position which had been seriously affected by the mutiny of 1857. The rate was found to be so high as to operate in restriction of consumption, and in 1864 it was reduced to 7½ per cent. That rate was allowed to remain until 1875 when it was reduced to 5 per cent. In 1882 the import duties were repealed, the only articles left on the tariff schedule being liquors, arms, opium (the latter giving a nominal revenue, as the duty is meant to be prohibitory), and salt. The last-named article appears at the foot of the first table, but the collections are not included in the total of the customs revenue, as the entire revenue from imported and Indian salt is credited in the public accounts to a separate head (Salt) and is dealt with in another section of this part.

Between 1882 and 1894 the following changes were made in the tariff: the duty on liquors was increased in 1887 and again in 1890, and the duty on salt was increased in 1888; a duty was imposed on petroleum in 1888, and on dry and wet salt-fish imported into Burma from any place beyond the limits of British India in 1893.

In March 1894 the tariff was re-established much as it had stood in 1875: imports generally were subjected to duty at the rate of 5 per cent, but the duty on most classes of iron and steel was fixed at 1 per cent, and a few articles remained exempt from duty, the most important being food-grains, machinery, railway material, coal, and cotton yarn and manufactured goods.

In December 1894 cotton yarn of a certain fineness and cotton manufactures containing such yarn were made dutiable at the general rate of import duty (5 per cent), but a further change was made in February 1896, when cotton yarn and cotton sewing thread were exempted from duty, and the rate of duty on all other cotton goods irrespective of fineness was reduced to 3½ per cent. The imposition of a duty on imported cotton goods was accompanied by the imposition of an equivalent excise duty on cotton goods woven in the Indian mills.

In 1896 the exemption of machinery was restricted to machinery required for certain specified industries, and from time to time additions were made to the list of industries. In 1899 the restriction was removed and all machinery was exempted without reference to the industry for which it was required. In the same year sugar imported from countries which grant bounties on export was charged with an additional duty equivalent to the bounties, and in June 1902 an amendment of the Tariff Act, VIII of 1902, authorised special duties being imposed on sugar produced in countries where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on the home product exceeds 6 fr. per 100 kilos for refined sugar and 5 fr. 50 centimes for other sugar, the duty being limited to half such excess. Such special duties were imposed from time to time by notifications on sugar produced in Austria-Hungary, Germany, France, Denmark, the Argentine Republic, and Russia. Section 8-B of the Act, in pursuance of which these special duties were imposed, expired on the 31st August 1903, but an amending Act, passed on the 28th August 1903, authorised the continuance, until the 31st March 1904, of the duties which had been imposed under that section. By a further Act passed on the 25th March 1904, the same section was revived and continued in force with effect from the 1st April 1904. The additional and special duties were, however, remitted by notification in respect of sugar produced after the 31st August 1903 in countries which were parties to the Brussels Sugar Convention of 1902. These countries are Belgium, Germany, France, the Netherlands, Austria-Hungary, and Italy. The duties have also been remitted in respect of sugar produced in Russia with effect from 1st September 1908. The countervailing duty on Chilian sugar was remitted in November 1909. Special duties were chargeable on sugar imported from Denmark and the Argentine Republic up to 31st March 1912: they were subsequently withdrawn as from 6th April and 27th July 1912 respectively.

By Act I of 1906 the rates of import duty on ordinary spirits were raised from R6 to R7 per imperial gallon, on liqueurs from R6 to R10, and on perfumed spirits from R8 to R11.

By Act II of 1908 the rate of duty on ale, beer, porter, cider, and other fermented liquors was raised from one anna to two annas per imperial gallon.

By Act VIII of 1910 the duty on all sorts of liquors and on petroleum was raised, unmanufactured tobacco was made dutiable, specific rates were imposed on silver and on both manufactured and unmanufactured tobacco, and alkaloids of opium were made subject to the same duty as opium.

By Act VI of 1911 the rates on tobacco, both manufactured and unmanufactured, were reduced.

Export duties.—The general rate of export duty from 1859 to 1867 was 3 per cent. Many articles were subject to taxation in 1859, but the list was gradually reduced until, in 1867, it consisted of cotton manufactures, indigo, rice, wheat, and other grains, tanned and dressed hides and skins, lac, oils, seeds, spices and shawls. The list was then further gradually reduced, until finally rice alone remained in 1882, this being the only dutiable export at present, besides rice-flour, which has been subject to duty since August 1893.

A customs duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has also been levied, from the 1st April 1903, on all tea produced in India and exported from any customs port to any other

CUSTOMS REVENUE—*continued*

beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess have been :

	R
1903-04	2,86,915
1904-05	3,04,317
1905-06	3,20,353
1906-07	3,17,554
1907-08	3,02,833
1908-09	3,17,058
1909-10	3,33,706
1910-11	3,40,178
1911-12	3,41,687

Customs revenue.—The revenue from the import and export duties in the four quinquennial periods ending 1896-97, 1901-02, 1906-07 and 1911-12, and in the years 1910-11 and 1911-12 is stated below (in rupees). The great expansion of the export duties in the three years 1902-03 to 1904-05 was due to the large rice crops in Burma, of which an unusually large proportion was exported to foreign countries as a result of good harvests in India and consequent smaller demand for Burmese rice.

	Total		Annual average	
	Imports	Exports	Imports	Exports
Five years ending 1896-97	12,28,57,663	3,98,69,436	2,45,71,533	79,73,887
" " " 1901-02	19,56,96,130	4,36,16,691	3,91,39,226	87,23,338
" " " 1906-07	23,87,14,498	5,98,66,824	4,77,42,882	1,19,73,365
" " " 1911-12	33,72,54,306	5,55,88,633	6,74,50,861	1,11,17,726
In the year 1910-11	....	....	8,08,61,009	1,30,87,498
" 1911-12	....	....	7,72,55,987	1,36,23,202

The amounts of import and export duties shown in these tables differ slightly from those in the Finance and Revenue Accounts, on account of final adjustment, difference of classification, and rounding of fraction of a rupee.

CUSTOMS REVENUE

No. 1

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, in each official year from 1907-08 to 1911-12

ARTICLES	Average 5 years, ending 1891-92	Average 5 years, ending 1896-97	Average 5 years, ending 1901-02	Average 5 years, ending 1906-07	1907-08	1908-09	1909-10	1910-11	1911-12
Apparel, including haberdashery and millinery	..	7,39,998	6,92,996	9,45,119	11,16,164	10,49,334	10,19,731	13,23,330	15,05,749
Arms, ammunition, and military stores	2,64,208	3,37,954	3,30,930	3,95,892	5,55,085	5,21,749	4,82,063	5,00,007	5,17,614
Chemical products and preparations	..	2,52,844	2,93,360	3,58,332	4,69,420	4,41,225	4,50,887	4,75,776	5,31,994
Cotton manufactures—									
Twist and yarn	..	7,57,286	..	..	..	..	..	..	..
Piece goods—									
grey (unbleached)	..	43,17,238	47,83,410	56,88,045	66,97,668	52,20,078	60,02,440	59,96,571	66,99,450
white (bleached)	..	16,64,484	20,60,200	24,62,377	40,77,896	27,12,401	26,73,950	33,55,187	38,19,737
coloured, printed, or dyed	..	16,20,607	20,09,514	20,84,737	38,04,353	33,13,966	30,93,416	40,70,947	42,94,995
Other goods	..	1,78,319	2,24,495	4,38,518	6,69,982	5,65,921	6,15,736	7,69,691	8,02,219
Total of cotton manufactures	..	82,85,506	90,77,619	1,15,73,677	1,51,88,939	1,18,12,366	1,23,85,542	1,41,77,396	1,56,16,401
Drugs, medicines, and narcotics	3,040	2,10,510	4,06,775	5,74,556	8,09,045	7,99,365	9,50,901	34,40,063	30,60,804
Dyeing and tanning materials	..	3,54,075	3,91,427	4,60,763	5,70,253	5,43,662	5,76,938	7,43,936	6,80,993
Glass and glassware	..	3,46,844	3,67,257	(a)	(a)	(a)	(a)	(a)	(a)
Hardware and cutlery	..	7,51,948	8,30,392	12,44,295	17,93,808	16,40,351	15,59,109	18,37,504	19,67,212
Liquors—									
Ale, beer, and porter	1,68,613	1,80,141	2,02,150	2,79,976	3,84,069	5,25,772	5,43,507	7,98,028	7,96,716
Cider and other fermented liquors	1,777	1,716	1,247	570	648	1,756	2,002	1,834	2,956
Spirit, including liqueurs—									
From foreign ports	50,32,268	56,71,614	63,52,710	77,92,713	92,65,852	95,26,857	95,57,087	1,06,87,535	1,10,80,591
„ Indian ports	16,035	11,105	6,741	1,120	1	24	..	..	2,736
Wines	4,37,962	4,13,540	3,66,302	3,85,916	3,99,539	3,96,698	4,12,197	5,70,995	5,75,380
Total of liquors	56,51,655	62,78,116	69,29,150	84,59,395	1,00,50,309	1,04,51,107	1,05,14,793	1,20,58,392	1,24,58,379
Metals—									
Copper	..	3,98,242	2,80,145	4,42,953	5,34,713	6,21,187	6,04,221	9,07,916	6,08,756
Iron and steel	..	3,56,055	4,22,428	7,00,624	10,46,999	10,32,496	10,16,961	16,22,863	10,99,565
Silver	..	34,37,677	28,67,498	38,18,617	51,70,203	63,64,151	53,46,980	1,62,40,213	97,85,746
Tin	..	1,60,315	96,084	1,60,269	2,58,859	2,49,647	2,34,448	2,15,697	2,48,140
Other metals	..	5,31,022	5,01,812	7,47,912	9,30,034	11,61,451	11,68,594	13,19,544	12,01,495
Total of metals	..	48,83,311	40,57,967	58,69,475	79,40,808	94,28,910	83,71,204	1,97,96,233	1,29,43,702
Oil—									
Petroleum	12,66,585	31,93,012	49,12,522	48,61,962	44,63,468	53,25,734	46,87,884	60,63,542	75,69,385
Paints and colours	..	1,88,458	2,09,750	2,83,932	3,70,649	3,62,946	3,51,453	3,89,120	4,32,884
Paper	..	2,25,241	2,52,075	3,66,205	5,60,147	5,30,882	5,75,312	6,43,332	6,64,537
Provisions	..	4,97,986	5,25,730	6,50,578	8,58,109	9,57,766	9,45,206	9,94,518	10,75,087
Salted fish, wet or dry	..	1,04,05	1,43,794	1,29,643	1,36,220	1,37,184	1,23,721	90,646	88,216
Silk, raw and manufactured	..	12,65,431	10,81,093	12,51,615	15,53,361	16,88,623	16,57,722	18,09,949	18,43,721
Spices	..	3,50,303	4,46,755	5,15,930	8,06,318	7,97,783	6,75,229	7,70,968	7,85,856
Stationery	..	1,44,430	1,34,380	1,75,651	1,94,834	1,92,705	2,09,461	2,28,061	2,42,449
Sugar	..	15,10,797	39,37,253	38,89,254	44,76,082	51,56,846	56,77,251	62,89,234	52,33,986
Wood and timber	..	1,23,545	1,21,506	2,34,865	4,27,052	3,85,719	3,87,946	4,33,379	3,94,274
Woollen goods	..	7,84,141	8,53,674	11,12,237	13,89,236	14,66,588	10,32,671	14,94,791	16,93,882
Articles (not specified) imported by post	1,395	87,316	1,79,421	3,81,080	4,18,722	4,99,370	5,92,318	8,37,909	8,36,933
All other articles	..	24,40,924	29,58,409	44,77,386	61,97,583	57,05,982	57,32,740	65,52,848	71,41,529
GRAND TOTAL	71,36,883	2,45,71,533	3,01,39,251	4,77,42,882	6,03,39,110	5,98,08,418	5,89,59,782	8,08,61,009	7,72,85,987
Salt—									
Imported from—									
Foreign ports	2,28,02,951	2,51,77,328	2,47,83,236	2,18,95,370	1,30,47,482	1,36,49,886	1,41,16,336	1,28,83,142	1,41,19,967
Indian ports	3,09,936	3,83,414	13,65,963	7,75,796	25,262	18,281	20,742	15,916	17,588
Total	2,31,12,887	2,55,60,742	2,61,49,199	2,26,71,166	1,30,72,744	1,36,68,167	1,41,67,078	1,28,99,058	1,41,37,555

NOTE.—In the Financial Accounts the duty collected on Salt is entered under "Salt," not under "Customs." In this volume it is included in the table of the Indian salt revenue

The figures in tables Nos. 1 and 2 represent the total for each year of the revenue credited month by month in the Customs Houses. They differ slightly from those given in the Finance and Revenue Accounts which shew the result of final adjustments

(a) Included in "All other articles"

No. 2

GROSS AMOUNT (in rupees) of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, in each official year from 1887-88 to 1911-12

	Rice in the husk	Rice not in the husk	Rice-flour	Total
1887-88	1,11,640	74,53,345	..	75,64,985
1888-89	1,02,181	60,24,545	..	61,26,726
1889-90	91,359	70,91,462	..	71,82,821
1890-91	1,38,686	90,71,709	..	92,10,395
1891-92	1,22,670	86,69,465	..	87,92,135
Average of five years	1,13,307	76,82,105	..	77,75,412
1892-93	1,52,136	72,59,809	..	74,11,945
1893-94	1,79,051	64,24,676	1,041	66,04,768
1894-95	1,67,030	88,66,559	1,292	90,34,881
1895-96	1,54,786	91,39,867	589	92,92,242
1896-97	1,36,415	73,88,338	847	75,25,600
Average of five years	1,57,283	78,15,850	942	79,73,887
1897-98	1,38,028	70,98,495	784	72,37,307
1898-99	1,24,422	99,31,212	874	1,00,66,508
1899-1900	1,21,828	86,12,875	783	87,35,486
1900-01	86,162	84,02,179	1,092	84,89,433
1901-02	90,406	89,96,737	814	90,87,957
Average of five years	1,14,169	86,08,300	869	87,23,338
1902-03	1,39,152	1,24,64,952	2,520	1,26,06,624
1903-04	1,79,622	1,18,50,335	1,406	1,20,31,363
1904-05	2,43,551	1,29,40,907	1,203	1,31,85,661
1905-06	2,53,966	1,12,50,535	1,756	1,15,11,257
1906-07	2,10,709	1,03,19,582	1,628	1,05,31,919
Average of five years	2,06,400	1,17,65,262	1,703	1,19,73,365
1907-08	1,68,882	1,00,63,693	1,104	1,02,33,679
1908-09	1,57,219	80,22,019	1,323	81,80,561
1909-10	2,73,760	1,01,87,992	1,941	1,04,63,693
1910-11	1,88,068	1,28,97,108	2,322	1,30,87,498
1911-12	2,94,541	1,33,27,404	1,257	1,36,23,202
Average of five years	2,16,494	1,08,99,643	1,589	1,11,17,726

CUSTOMS REVENUE

No. 3

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1912

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910 .
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	—	—	—	—	—	—	5 per cent	5 per cent	—
ANIMALS, living	Free	—	—	—	—	Free	Free	Free	—
APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see cotton), and boots and shoes (for which see leather); also excluding uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
ARMS, AMMUNITION, AND MILITARY STORES (a)—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	—
Firearms and parts thereof—									
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0	—
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	—
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	—
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—
5. Springs used for firearms, including gas and air guns and rifles, for each	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	—
6. Gun-stocks, sights, blocks, and rollers, (c) for each	5 0	5 0	5 0	5 0	5 0 (d)	5 0	5 0	5 0	—
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	—
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 0	2 8	2 8	—

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely:

(a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform;

(b) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;

(c) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;

(d) Swords forming part of the equipment of native commissioned officers of His Majesty's Army;

(e) Swords for presentation as army or volunteer prizes;

(f) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;

(g) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

(a) The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within three years imported into any Customs port of British India	
Bows and arrows	
Bullets, bird-shot, gun-wads, and wire cartridges (b)	
Bullet-moulds	
Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps for the instruction of their men	Notification No. 1864, dated 12th April 1889
Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption	
Swords imported for presentation as army or volunteer prizes	
A sword, a revolver, or a pair of pistols when accompanying an officer of His Majesty's Regular Forces or a commissioned officer of a volunteer corps or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment	Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891
Dynamite, tonite, and detonators (c)	Notification No. 2139, dated 30th April 1839
Swords imported as part of the equipment of Native commissioned officers of His Majesty's Army	Notification No. 302, dated 2nd December 1890
Swords and revolvers imported into British India, which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police Force under his charge	Notification No. 3521, dated 19th August 1891
Arms, ammunition, and military stores imported with the sanction of the Government of India for Imperial Service Troops of Native States	Notification No. 3028, dated 21st July 1892

(b) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894.

(c) Dynamite, tonite, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives" under Chemical Products and Preparations

(d) These rates were fixed by the Indian Arms Act, XI of 1878

The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3838, dated 26th June 1903:

Aim reflectors	Reflectors	Sliding bars for sights
Barrel cleaners or pulls-through	Recoil pads or heel pads	Turn screws
,, coolers	Sight covers	Ventometers or wind gauge
Brushes, jags, mops	Sights for guns or rifles	Verniers or sight elevators
Cleaning rods		

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1912—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
ARMS, AMMUNITION, AND MILITARY STORES—*continued*									
Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.									
Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.									
11 Gunpowder, all sorts	10 per cent	"	"	"	"	10 per cent	10 per cent	10 per cent	"
12 All other sorts of arms, ammunition, and military stores									
ART, WORKS OF, except (*i*) statuary and pictures intended to be put up for the public benefit in a public place, which are free, and (*ii*) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not (*a*)	Free	"	"	"	"	"	5 per cent	5 per cent	"
BAMBOOS, common, grass, hay, rushes, straw, and leaves	"	"	"	"	"	Free	Free	Free	"
BRADS, of all materials except glass and brass	"	"	"	"	"	"	5 per cent	5 per cent	"
BELTING of cotton, leather, or other material, for driving machinery	"	"	"	"	"	Free (*b*)	Free	Free	"
BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	"	"	"	"	"	"	"	"
BRISTLES AND FIBRE for brushes and brooms	"	"	"	"	"	"	"	"	"
BRUSHES AND BROOMS, all sorts	Free	"	"	"	"	5 per cent	5 per cent	5 per cent	"
BUILDING AND ENGINEERING MATERIALS, namely, asphalt bricks and tiles, cement of all kinds fireclay, earthenware piping, lime, and other kinds not otherwise described	Free	"	"	"	"	"	"	"	"
CABINET-WARE AND FURNITURE	"	"	"	"	"	"	"	"	"
CANDLES of all sorts	"	"	"	"	"	"	"	"	"
CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK	"	"	"	"	"	"	"	"	"
CARRIAGES AND CARTS, including motor cars (*c*), bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (*d*)	"	"	"	"	"	"	"	"	"
CHALLENGE CUPS OR TROPHIES, which have been won by any military unit (including volunteer corps) or by a particular member or member of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India; provided that the articles are certified by the officer commanding the unit or brigade or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners are free (*e*)	"	"	"	"	"	"	"	"	"
CHEMICAL PRODUCTS AND PREPARATIONS (*e*), including explosives, namely, blasting gelatine, dynamite (*f*), robusite, tonite, detonators (*g*), blasting fuse, and all other descriptions, including saltpetre, borax (*h*), grape sugar, and glucose (*i*)	"	"	"	"	"	"	"	"	"
CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see earthenware)	"	"	"	"	"	"	"	"	"
CLOCKS, WATCHES, and other time-keepers, and parts thereof	"	"	"	"	"	"	"	"	"
COAL, COKE, AND PATENT FUEL	"	"	"	"	"	"	Free	Free	"
COFFEE	"	"	"	"	"	5 per cent	5 per cent	5 per cent	"
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	"	"	"	"	"	"	"	"	"
CORAL, real	"	"	"	"	"	"	"	"	"
CORDAGE, ROPE, and TWINE made of any vegetable fibre	"	"	"	"	"	"	"	"	"
Coir, cables, tarred	"	"	"	"	"	"	"	"	"
" rope	"	"	"	"	"	"	"	"	"
CORK, AND ARTICLES MADE OF CORK	"	"	"	"	"	"	"	"	"
COTTON, AND ARTICLES MADE OF COTTON—									
" raw	"	"	"	"	"	"	Free	Free	"
" twist and yarn (*j*)	"	"	"	"	"	"	5 per cent	"	
" sewing and darning (*k*) thread	"	"	"	"	"	"	"		
" piece goods, grey, white, and coloured, hosiery, crochet cotton thread, (*k*) and all other manufactured cotton goods not otherwise described	"	"	"	"	"	"	"	3½ per cent	

(*a*) Freed by Notification No. 3911, dated 3rd July 1903

(*b*) Belting of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November 1894

(*c*) Notification No. 6464, dated 24th December 1900

(*d*) Notification No. 7885, dated 23rd December 1903

(*e*) Nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, and kainit salts, freed by Notification No. 3133, dated 15th July 1898. Basic slag free by Notification No. 3918, dated 22nd August 1899

Duty on green copper as reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903

Nitrate of lime, calcium cyanamide and mineral superphosphates freed by Notification No. 4984—57, dated the 8th July 1911

(*f*) Dynamite and tonite were classed under "Chemical products and preparations" (No. 97, dated 25th March 1880, and No. 39, dated 25th January 1881), until, by Notification No. 2139, dated 30th April 1889, they were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894

(*g*) By Notification No. 2139, dated 30th April 1889, detonators were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894

(*h*) Notification No. 5896, dated 29th December 1899

(*i*) Notification No. 8129, dated 23rd December 1904

(*j*) Duty on dyed or coloured cotton twist and yarn of No. 20 and lower counts reduced to one-half per cent by Notification No. 2500, dated 25th May 1895.

(*k*) Notification 10389—37, dated 20th December 1907

(*l*) Freed by Notification No. 5174, dated 3rd September 1910

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1912—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1899	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT VI OF 7TH MARCH 1911
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (*a*) and quinine and other alkaloids of chinchona, which are free; also excluding tobacco (*c*) and opium for which see below	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
TOBACCO—									*R a.*	*R a.*
Unmanufactured	—	—	—	—	—	,,	Free	Free	1 8 per pound	1 0 per pound
Cigars	—	—	—	—	—	—	—	—	2 8 ,, ,,	10 1 ,, ,,
Cigarettes weighing less than 3 lbs. per thousand	—	—	—	—	—	—	—	—	5 0 per thousand	3 2 per thousand
Cigarettes weighing 3 lbs. or more per thousand	—	—	—	—	—	—	—	—	2 0 per pound	1 4 per pound 1 2 ,, ,,
Manufactured, other sorts	—	—	—	—	—	—	—	—	1 10 ,, ,,	
DYEING AND TANNING MATERIALS	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free	—	—
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	,,	,,	—	—
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	,,	,,	—	—
FIREWORKS, all sorts, including fulminating powder	—	—	—	—	—	,,	,,	,,	—	—
FLAX, AND ARTICLES MADE OF FLAX, including linen-thread	Free	—	—	—	—	,,	,,	,,	—	—
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	,,	,,	,,	—	—
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	,,	,,	—	—
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	,,	,,	—	—
GRAIN AND PULSE, including broken grain and pulse, but not including flour	,,	—	—	—	—	—	Free	Free	—	—
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (*b*)	,,	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
HARDWARE AND CUTLERY, including ironmongery and platedware, and also including machines, tools, and implements to be worked by manual or animal labour, but excluding water lifts, sugar-mills, oil-presses, and parts thereof, which are free (*c*) (*d*) (*e*) (*f*)	,,	—	—	—	—	,,	,,	,,	—	—
HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine)	,,	—	—	—	—	,,	,,	,,	—	—
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	,,	—	—	—	—	,,	,,	,,	—	—
HORN	,,	—	—	—	—	—	Free	Free	—	—
,, articles made of, not otherwise described	,,	—	—	—	—	—	5 per cent	5 per cent	—	—
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—										
Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (*g*), (*h*)	,,	—	—	—	—	5 per cent	,,	,,	—	—

(*a*) Freed by Notification No. 1959 S. R., dated 1st May 1899.

(*b*) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1895.

(*c*) The mill stores enumerated below were freed by Notification No. 766, dated 14th February 1896:

Bobbins (warping)	Healds	Pickers (buffalo and others)	Reed pliers	Strappings
Forks for looms	Laces	Picking bands	Reeds	Weft forks
Heald cords	Lags for dobbies	,, levers	Shuttles (for power looms)	
,, knitting needles	Needles for dobbies	,, sticks (over and under)	Springs for looms.	

(*d*) The following agricultural implements freed by Notification No. 7119, dated 24th November 1903:

Chaff cutters	Hay tedders	Ploughs	Seed crushers
Clod rushers	Harrows	Rakes	,, drills
Cultivators	Horse and bullock gears	Root cutters	Threshers
Elevators	Mowing and reaping machines	Scarifiers	Winnowers

(*e*) Box-backs and dwells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner exclusively for use in his mill freed (letter No. 2332, dated 2nd May 1903).

(*f*) The following dairy appliances, namely—Cream separators, milk sterilizing or pasteurising plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers exempted by Notification No. 5702, dated 7th September 1904.

(*g*) Instruments, apparatus, and appliances, when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling freed by Notification No. 5896, dated 29th December 1899.

(*h*) All band instruments (other than stringed instruments) imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion for the *bond fide* exclusive use of the regimental band of the unit, attached to the Military Police Battalion, as the case may be, and the following accessories thereto freed by Notification Nos. 3983-24 and 3624-24, dated, respectively, the 23rd April 1908 and the 20th October 1908.

Bags for bagpipes	Drum sticks	Ribbons for bagpipes
Cardholders	,, flesh hoops	Ropes for drums
Carriages (brown or black)	Finger tops	Shanks and slides for brass instruments
Cases for reeds and mouthpieces	Green broadcloth for drums	Silver buckles for drums
Cases (leather or wooden)	,, silk ribbon ,,	Silver buttons for drums
Chanters, pipe, and practice	Key rods for reed instruments	Springs
Cleaners for brass and reed instruments	Ligatures ,,	Staves
Cord for bagpipes	Mouthpieces and caps therefor	Taps for brass instruments
Crooks	Mutes for brass instruments	Valve corks
Drones for bagpipes	Pipe tassels for bagpipes	Valve tops and needles
Drum heads	Reeds	

(*i* Tobacco was transferred to Schedule III by Act VIII of 1910

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1912—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT I OF 26TH JANUARY 1906	ACT II OF 3RD JANUARY 1908	ACT VIII OF 4TH MARCH 1910
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver, but excluding precious stones and pearls, unset, which are free	,,	—	—	—	—	,,	,,	,,	—	—	—
JUTE, raw	,,	—	—	—	—	Free	Free	Free	—	—	—
,, articles made of, except second hand or used gunny bags (*a*) which are free	,,	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
LAC, all sorts, and articles made of lac	,,	—	—	—	—	,,	,,	,,	—	—	—
LEATHER, and articles made of leather, including boots and shoes, harness and saddlery (*b*), but excluding belting for driving machinery	—	—	—	—	—	,,	,,	,,	—	—	—
LIQUORS (*c*)—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
Ale, beer, and porter, cider, and other fermented liquors — Per Impl. Gal. or 6 qt. bottles	0 1	0 1	0 1	0 1	0 2	0 4	0 1	0 1	—	0 2	0 4
Liqueurs	4 0	5 0	5 0	5 0	6 0	6 0	6 0	6 0	10 0	—	—
Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirit — Imperial gallon or 6 quart bottles	—	—	—	—	—	—	—	—	—	—	13 0
Spirit (*d*) intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	—	5 per cent
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	,,	,,	,,	,,	,,	,,	,,	,,	,,	—	—
Spirit when so used in a proportion of twenty per cent and upwards — Per Impl. Gal. or 6 qt. bottles	R a. 4 0	R a. 5 0(*e*)	R a. 5 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 6 0(*e*)	R a. 7 0(*e*)	—	—
Spirit used in drugs, medicines or chemicals — Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	—	R a. 9 13 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Spirit, perfumed, in wood or in bottles — Impl. Gal. or 6 qt. bottles	4 0	7 8	7 8	8 0	5 0	8 0	8 0	8 0	11 0	—	—
Spirit, other sorts	4 0	5 0(*e*)	5 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	6 0(*e*)	7 0(*e*)	—	—
Spirit, other sorts — Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	—	R a. 9 8 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Wines—											
Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit — Per Impl. Gal. or 6 qt. bottles	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—	R a. 3 12
All other sorts of wines not containing more than 42 per cent of proof spirit — ,, ,,	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—	1 8
NOTE.—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as "Spirit, other sorts"											

(*a*) Freed by Notification No. 3443, dated 24th July 1865
(*b*) Saddlery of a military pattern imported by an officer of His Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January 1896
(*c*) Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7)
(*d*) The limitation as to the use of such spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5828, dated 13th December 1896
(*e*) See also Act III of 1896
On London proof, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof

CUSTOMS REVENUE

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1912—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof: also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts									
MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use, require to be fixed with reference to other moving parts including belting of all materials for driving machinery which are intended for it	Free	—	—	—	—	Free	Free	Free	—
Here the industries for which the machinery was required were enumerated, but the restriction of exemption to certain industries was removed in 1899, and the list of industries is therefore omitted.									
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	5 per cent	5 per cent (*a*)	—
MALT (*i*)	—	—	—	—	—	—	5 per cent	5 per cent	—
MANURES of all kinds, including animal bones	—	—	—	—	—	—	Free	Free	—
MARINE AND NAVAL STORES, not otherwise described	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
MATCHES	Free	—	—	—	—	,,	,,	,,	—
MATS AND MATTING, except coir-matting	,,	—	—	—	—	,,	,,	,,	—
METALS, unwrought and wrought, and articles made of metals—									
Copper current coin of the Government of India	—	—	—	—	—	Free	Free (*b*)	Free	—
Gold bullion and coin	—	—	—	—	—	Free	Free	Free	—
Gold leaf	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
Iron, anchors and cables	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—
,, angle, T, and channel	,,	—	—	—	—	,,	,,	,,	—
,, bar, plate, and sheet	,,	—	—	—	—	,,	,,	,,	—
,, beams, joists, pillars, girders, bridgework, and other descriptions of iron imported exclusively for building purposes	,,	—	—	—	—	,,	,,	,,	—
,, flat, square, and bolt	,,	—	—	—	—	,,	,,	,,	—
,, hoop	,,	—	—	—	—	,,	,,	,,	
,, nails and nail-rod	,,	—	—	—	—	,,	,,	,,	—
,, nuts and bolts, rivets and washers	,,	—	—	—	—	,,	,,	,,	—
,, old	,,	—	—	—	—	,,	,,	,,	—
,, pig	,,	—	—	—	—	,,	,,	,,	—
,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	,,	—	—	—	—	,,	,,	,,	—
,, rails, chairs, sleepers (*c*) and bearing (*d*), fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	,,	,,	,,	—
,, rice bowls	Free	—	—	—	—	,,	,,	,,	—
,, rod, round	Free	—	—	—	—	,,	,,	,,	—
,, sheets and ridging	—	—	—	—	—	,,	,,	,,	—
,, wire, including fencing-wire and wire-rope, but excluding wire-netting	—	—	—	—	—	,,	,,	,,	—
,, all other sorts, including wire-netting	—	—	—	—	—	,,	5 per cent	5 per cent (*e*)	—
Lead sheets for tea-chests	—	—	—	—	—	Free	Free	Free	—
Shot, bird (*d*)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
Silver bullion and coin	—	—	—	—	—	,,	,,	,,	4 annas per ounce
,, current coin of the Government of India	—	—	—	—	—	Free	Free	Free	—
Steel, angle, channel, and spring	—	—	—	—	—	1 per cent	1 per cent	1 per cent	
,, bar and blooms	—	—	—	—	—				
,, basic, all sorts	—	—	—	—	—	,,	,,	,,	
,, beams, joists, pillars, girders, bridge-work, and other descriptions of steel imported exclusively for building purposes	Free	—	—	—	—	,,	,,	,,	—
,, blistered and cast	—	—	—	—	—	,,	,,	,,	—
,, hoops, including galvanised (*f*)	Free	—	—	—	—	,,	,,	,,	—
,, nails, nuts, bolts, and nail-rods	—	—	—	—	—	,,	,,	,,	—
,, old									
,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like (*g*)	—	—	—	—	—	,,	,,	,,	—
,, plates and sheets									

(*a*) Freed by Notification No. 3192, dated 12th July 1899
(*b*) By Notification No. 3276, dated 10th July 1895
(*c*) Notification No. 1844, dated 23rd April 1897
(*d*) Bird-shot was free until the 10th March 1894
(*e*) Rate of duty on iron tie-bars reduced to 1 per cent by Notification No. 2919, dated 27th June 1899
(*f*) Notification No. 1227, dated 28th April 1899
(*g*) Notification No. 2351, dated 22nd May 1899
(*h*) Notification No. 9388, dated 17th December 1909
(*i*) Notification No. 3129 S.R., dated 23rd December 1904

No. 3—*continued*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1912—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
METALS, unwrought and wrought, and articles made of metals—*concluded*									
Steel, rails, sleepers (*a*), chairs, fish-plates, and dogspikes, other than those exempt as railway materials	—	—	—	—	—	7 per cent	7 per cent	7 per cent	—
„ rivets and washers	Free	—	—	—	—	„	„	„	—
„ T-bars	—	—	—	—	—	„	„	„	—
„ wire, excluding wire-netting	—	—	—	—	—	„	„	„	—
„ wire-rope	—	—	—	—	—	„	„	„	—
„ all other sorts, including wire-netting	—	—	—	—	—	„	5 per cent	5 per cent (*b*)	—
All other sorts of metals	—	—	—	—	—	5 per cent	„	5 per cent	—
MINERAL, AND AERATED WATERS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	„	„	—
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	„	„	—
OIL—									
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist shale, peat, or any other bituminous substance, or from any products of petroleum per Imperial gallon	—	—	R a. p. 0 0 6	R a. p. 0 0 6	R a. p. 0 0 6	R a. 0 1	R a. 0 1	R a. 0 1	R a. p. 0 1 6
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent	—
Petroleum which has its flashing point at or above 150 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use as fuel (*c*) or for use exclusively for some sanitary or hygienic purpose (*e*)	—	—	—	—	—	—	—	„	—
All other sorts of oil, animal or vegetable (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	„	—
OILCAKE, also bran, fodder, and cattle-food of all kinds	—	—	—	—	—	—	Free	Free	—
OIL-CLOTH AND FLOOR-CLOTH, including linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
OPIUM (*d*) not covered by a Government pass (per ser of 80 tolas)	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	—
OPIUM (*d*) and its alkaloids (per ser of 80 tolas)	—	—	—	—	—	—	—	—	R a. p. 24 0 0
PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood and metals	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
PAPER, PASTEBOARD MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms, and accounts and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*f*) which are free	Free	—	—	—	—	„	„	„	—
Articles made of paper and papier-mâché	„	—	—	—	—	—	„	„	—
PERFUMERY, except perfumed spirit, for which see under Liquors	„	—	—	—	—	5 per cent	„	„	—
PIECE GOODS not otherwise described, except cotton piece goods	„	—	—	—	—	„	*See* "Textile fabrics not otherwise described"	*See* "Textile fabrics not otherwise described"	—
PIPES and other implements used in the consumption of tobacco and other narcotics	„	—	—	—	—	„	5 per cent	5 per cent	—
PITCH, TAR, AND DAMMER	„	—	—	—	—	„	„	„	—
PLANTS AND BULBS, living, also dried for herbaria	—	—	—	—	—	—	Free	Free	—
PRECIOUS STONES AND PEARLS, unset [including the stones generally known as Cambay stones (*g*), such as agates, cornelians, and onyx]	—	—	—	—	—	Free	„	„	—
PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones; stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper (*h*)	Free	—	—	—	—	—	„	„	
PROVISIONS, OILMAN'S STORES, AND GROCERIES (*h*) (*i*) (*j*)	„	—	—	—	—	5 per cent	5 per cent	5 per cent	—
PULP of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free	—

(*a*) Notification No. 1844, dated 23rd April 1897
(*b*) Steel tie-bars dutiable at 7 per cent under Notification No. 2919, dated 27th June 1899
(*c*) Notification No. 5754, dated 27th October 1902
(*d*) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(*e*) Notification No. 1959-101, dated the 1st March 1907
(*f*) Freed by No. 4528, dated 15th July 1904
(*g*) Financial Department letter No. 1327, dated 24th March 1897
(*h*) Signally and sozille freed by Notification No. 5584, dated 19th December 1898
(*i*) Fish-maws and shark-fins freed by Notification No. 4611, dated 29th October 1896
(*j*) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
(*k*) Notification No. 5567-52, dated 18th July 1906

CUSTOMS REVENUE

No. 3—*concluded*

RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1912—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910
BAGS	—	—	—	—	—	—	Free	Free	—
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (*a*), and standards, wire and other materials for fencing	—	—	—	—	—	Free	"	"	—
SALT (*b*)—									
Imported into Burma per maund of 82⅔lb avoir	R a. 0 3	R a. 0 3	R a. 1 0(*c*)	R a. 1 0	R a. 1 0	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt(*d*)	Same rate as on excised salt
Imported to Bengal (*e*), Madras, Bombay, and Sind, per maund of 82⅔ lb avoir.	2 0	2 0	2 8(*c*)	2 8	2 8				
SALTED FISH, wet or dry, per maund of 82⅔lb avoir	—	—	—	—	0 6(*f*)	R a. 0 6	R a. 0 6	R a. 0 6	—
SEEDS, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (*g*)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
SHELLS AND COWRIES (*g*), including articles made of shell, not otherwise described	"	—	—	—	—	"	"	"	—
SHIPS AND OTHER VESSELS for inland and harbour navigation including steamers, launches, boats, and barges, imported entire or in sections	"	—	—	—	—	—	Free	Free	—
SILK (including cocoons) AND ARTICLES MADE OF SILK	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
SIZING for cotton, paper, or any other material	—	—	—	—	—	—	"	"	—
SOAP	Free	—	—	—	—	5 per cent	"	"	—
SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	—	—	—	—	—	—	Free	Free	—
SPICES	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
STATIONERY, excluding paper, which see	"	—	—	—	—	"	"	"	—
STATUARY AND PICTURES intended to be put up in a public place	"	—	—	—	—	—	Free	Free	—
STONE AND MARBLE, and articles made of stone and marble	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—
STRAW PLAITING, and articles made of straw, not otherwise described	—	—	—	—	—	—	"	"	—
SUGAR including saccharine produce of all kinds and confectionery (*h*)	Free	—	—	—	—	5 per cent	"	"	—
TALLOW AND GREASE, including stearine	"	—	—	—	—	"	"	"	—
TEA	"	—	—	—	—	"	"	"	—
TEA-CHESTS of metal or wood, whether imported entire or in sections	—	—	—	—	—	Free	Free	Free	—
TEA-WITHERING RACKS	—	—	—	—	—	—	—	Free (*i*)	—
TEXTILE FABRICS not otherwise described	—	—	—	—	—	—	5 per cent	5 per cent	—
TOILET REQUISITES not otherwise described	Free	—	—	—	—	5 per cent	"	"	—
TOYS, including toy-books and requisites for all games	"	—	—	—	—	"	"	"	—
UMBRELLAS, parasols, and sunshades of all kinds	"	—	—	—	—	"	"	"	—
WALKING STICKS and sticks for umbrellas, parasols, and sunshades of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and flies	—	—	—	—	—	—	"	"	—
WAX, and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	"	"	—
WOOD AND TIMBER (except firewood which is free) and articles made of wood not otherwise described	—	—	—	—	—	"	"	"	—
WOOL, RAW	Free	—	—	—	—	Free	Free	Free	—
" articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
ALL OTHER ARTICLES, not included in any of the items enumerated	—	—	—	—	—	—	"	"	—

(*a*) Notification No. 1632, dated 10th April 1896
(*b*) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(*c*) By Notification No. 343, dated 19th January 1888
(*d*) By Notification No. 1542, dated 18th March 1903, the duty was fixed at one rupee for each maund of 82⅔ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to R1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. This was further reduced to R1 with effect from the 20th March 1907 by Notification No. 1748 of the same date
(*e*) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4708, dated 18th September 1894)
(*f*) On imports into Burma only
(*g*) Mother-of-pearl shells freed by Notification No. 4611, dated 29th October 1896
(*h*) For countervailing and additional special duties on sugar, see table No. 4, Parts I and II
(*i*) By Notification No. 2896, dated 3rd July 1896
(*j*) By Notification No. 9088-118, dated 30th September 1908

No. 4

I.—RATES of COUNTERVAILING DUTIES levied on imported BOUNTY-FED SUGAR under ACTS XIV of 1899, VIII of 1902, XII of 1903, and XI of 1904

Countervailing duties on sugar produced in, and exported from, the countries named below, which grant bounties on export, are charged under Section 8-A of the Indian Tariff Act, VIII of 1894 (added by Act XIV of 1899, and amended by Act XII of 1903) at the rates (being equivalent to the bounties) noted against each, in addition to the general import duty of 5 per cent

Countries	Kinds of sugar	Bounties bestowed	Duties to be levied in addition to the general import duty of 5 per cent
			Per cwt ₹ a. p.
Denmark	Refined sugar	1·12 crowns per 100 kilograms	0 8 0(a)
Argentine Republic	All kinds	Rs. 10-15-8 per cwt.	10 15 8(b)

(a) Notification No. 1327, dated 20th March 1899
(b) „ „ 4787-18-2, dated 6th September 1905

II.—RATES of ADDITIONAL SPECIAL DUTIES LEVIED on imported BOUNTY-FED SUGAR under Acts VIII of 1902, XII of 1903, and XI of 1904

Special additional duties are charged under Section 8-B of the Indian Tariff Act, VIII of 1894 (added by Act VIII of 1902, and continued in force by Acts XII of 1903 and XI of 1904), on sugar produced in, or exported from, the countries named below, where the difference between the rate of duty or other taxation to which foreign sugars are subject and that imposed on home product exceeds 6 francs per 100 kilograms for refined sugar and 5 francs 50 centimes for other sugar, the duty being limited to half such excess

Countries	Kinds of sugar	Amount of excess	Duties to be levied in addition to the general import duty of 5 per cent	
		Per cwt ₹ a. p.	Per cwt ₹ a. p.	
Denmark	Candy and sugar in whole or broken loaves, plates, cakes, etc., whatever the colour may be, and white pulverised sugar which is lighter than the Amsterdam standard sample No. 18	1 1 8	0 8 10	
Argentine Republic	Refined sugar or sugar polarising 96° and more	2 0 4	6 0 2	(a)
	Unrefined sugar or sugar polarising less than 96°	9 1 8	4 8 9	(b)
	Sugar candy	6 5 6	3 2 9	

(a) Notifications No. 975, dated 20th February 1903, and No. 2026, dated 25th March 1904, as amended by No. 2081, dated 29th March 1904
(b) Notification No. 4794-18-3, dated 6th September 1905

No. 5

RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS) from 1882 to MARCH 1912

ARTICLES	Act XI of 10th March 1882	Act IX of 10th August 1893	Act VIII of 10th March 1894	Act XVI of 27th December 1894	Act III of 3rd February 1896	Act XIV of 20th March 1899	Act IX of 20th March 1903
Grain—							
Rice in the husk (paddy), per maund of 82⅔lb avoirdupois	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	₹ a. 0 3	—
Rice not in the husk, per maund of 82⅔lb avoirdupois							
Rice-flour, per maund of 82⅔lb avoirdupois	—	0 3	0 3	0 3	0 3	0 3	—
Tea (a)	—	—	—	—	—	—	¼ pie per lb.

(a) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee, the rate of one-quarter of a pie per pound may be reduced

INCOME TAX

[TABLES 1 TO 11, PAGES 155 TO 164]

(Figures supplied by the Local Governments and Administrations)

The Income Tax Act, II of 1886, came into operation on the 1st April 1886. It took the place of various local Acts under which annual licenses were required for the exercise of trades, dealings, or industries. The net revenue obtained from the taxation imposed under those Acts, which were in force in the provinces of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, and the Punjab, was, in the last year of their existence, R47,28,000; in the first year of the operation of the Income Tax Act the net revenue realised was R1,27,75,100. The proceeds of the tax increased steadily from year to year at an average rate of 3 per cent annually up to the end of 1902-03. With effect from the 1st April 1903 the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903. The tax is now levied at the rate of four pies in the rupee on incomes of R1,000 but less than R2,000, and five pies in the rupee on incomes of R2,000 and over (2·08 and 2·6 per cent respectively). The proceeds of the tax on incomes of R500 but less than R1,000 were, in 1902-03, nearly 38 lakhs of rupees or 18 per cent of the total. The net decrease in the proceeds of the tax in the year 1903-04 was 14 per cent. The revenue obtained from incomes of each of the descriptions specified in the Schedule of the Act, and the proportion of each, were in 1909-10, 1910-11 and 1911-12:

	1909-10		1910-11		1911-12	
	R		R		R	
I.—Salaries and Pensions	68,59,017	= 29·57 per cent	64,14,945	= 27·93 per cent	68,40,649	= 28·49 per cent
II.—Profits of Companies	27,92,116	= 12·04 „	25,09,943	= 10·93 „	25,32,230	= 10·55 „
III.—Interest on Securities	11,63,144	= 5·01 „	11,85,451	= 5·15 „	12,11,310	= 5·05 „
IV.—Other sources of Income	1,23,81,206	= 53·38 „	1,28,54,031	= 55·99 „	1,34,19,531	= 55·91 „
TOTAL	2,31,95,483	= 100	2,29,64,370	= 100	2,40,03,720	= 100

The variations in these proportions since the Act came into force have been small.

The total collections comprise the actual tax collected in the year and the arrears of previous years. Refunds are not deducted from the figures shewn as "collections" in these tables. They amounted to R1,36,314 in 1909-10, R96,000 in 1910-11 and R1,07,055 in 1911-12, being two-fifth per cent on the total collections. The figures for each province are as follows:—

	1909-10	1910-11	1911-12
	R	R	
Burma	9,904	12,668	10,771
Assam			467
Bengal	5,526	10,991	4,673
Bihar and Orissa			3,832
United Provinces	6,739	5,498	5,718
Punjab	18,408	9,302	9,900
North-West Frontier Province	1,523	441	1,335
Bombay	28,110	29,514	36,367
Central Provinces and Berar	6,173	4,184	3,231
Madras	59,929	23,382	25,252
Ajmer-Merwara	2	20	5,509

The total number of persons assessed to the tax has always been a very small fraction of the total population. In the first year it amounted to 354,594. In 1902-03 it was 507,041. The result of the Indian Income Tax (Amendment) Act of 1903 was to reduce the total number of assessees to 237,673 or 47 per cent of the number assessed in 1902-03. But since then the number has risen slowly but steadily, and in 1911-12 it amounted to 300,232.

The number of persons assessed to income-tax, exclusive of Government servants assessed on their salaries in the principal provinces in 1911-12 and the incidence of the tax per head of population were as follows:—

	Number	Incidence per head of population	
		a.	p.
Bengal	48,312	4	7·8
Burma	51,579	3	11·4
Bombay	19,390	2	4·7
Madras	47,865	1	1·2
Punjab	25,222	1	0·5
United Provinces of Agra and Oudh	31,770	0	8·1
North-West Frontier Province	1,894	0	8·2
Central Provinces and Berar	9,739	0	7·5
Assam	4,436	0	8·7
Bihar and Orissa	16,887	0	5·8

The collections of the tax in 1911-12 classified according to the amount of annual income were in classes I to IV (annual incomes of R1,000 to R2,000) about R50 lakhs, and in classes V to XIII (annual incomes of R2,000 and upwards) over R189 lakhs. The first four classes, that is, those paying the rate of four pies in the rupee, contain 187,380 assessees or 65 per cent of the total and return only 21 per cent of the total collections. The other nine classes contain 100,337 tax-payers who pay about 79 per cent of the total collections. The total income on which the tax was assessed, calculated from the amount of tax paid, was in round figures over 9,670 lakhs of rupees, equivalent to about £64,530,000. The annual income of the tax-payers in the first four classes is 2,398 lakhs of rupees making an average of R1,280 for each assessee. The total income of the tax-payers in the nine higher classes was 7,262 lakhs of rupees which gives an average of R7,238 for each assessee.

INCOME TAX

No. 1

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA, in each year from 1886-87 to 1911-12

	Salaries and Pensions (Part I)		Profits of Companies (Part II)		Interest on Securities (Part III)	Other sources of Income (Part IV)		Total	
	Number	R	Number	R	R	Number	R	Number	R
1886-87	62,479	41,26,840	728	7,46,200	7,32,440	287,455	80,86,320	(a)350,662	1,36,91,800
1887-88	93,758	41,22,450	744	7,27,430	8,41,140	299,180	82,82,620	393,687	1,39,73,640
1888-89	103,925	45,69,630	677	9,12,120	9,24,910	305,719	85,26,930	410,321	1,49,33,490
1889-90	104,755	46,16,460	688	9,87,490	9,27,410	311,256	90,07,020	416,699	1,55,38,380
1890-91	106,057	46,65,960	740	9,52,980	9,89,780	318,708	91,70,670	425,614	1,57,79,390
1891-92	110,250	47,63,360	795	9,40,880	9,33,230	324,494	94,52,360	435,539	1,60,90,330
1892-93	114,596	48,26,250	755	10,51,520	9,43,070	329,939	97,35,290	445,290	1,65,56,130
1893-94	117,657	51,32,600	739	10,27,920	9,21,280	337,510	1,00,29,270	456,027	1,71,11,070
1894-95	120,513	53,52,980	701	10,43,200	10,62,540	344,858	1,04,01,440	466,072	1,78,60,160
1895-96	123,999	54,98,830	731	11,44,670	9,11,080	352,015	1,06,13,040	476,917	1,81,67,620
1896-97	125,707	54,69,970	774	13,18,570	9,22,530	350,631	1,08,47,090	477,268	1,85,58,160
1897-98	130,154	55,68,100	762	12,08,730	9,46,200	349,840	1,10,26,020	480,884	1,87,49,050
1898-99	132,575	56,27,102	816	12,96,848	9,57,615	357,313	1,11,65,658	490,834	1,90,47,223
1899-1900	139,871	56,90,369	908	13,29,588	9,90,110	360,741	1,13,18,827	501,622	1,93,28,894
1900-01	135,366	57,88,131	2,401	13,41,848	9,86,550	358,603	1,15,48,382	498,686	1,96,64,911
1901-02	139,239	59,27,480	4,404	14,68,870	9,39,433	369,906	1,21,09,733	513,549	2,04,45,516
1902-03	144,045	60,50,643	4,657	15,52,931	9,56,987	382,098	1,24,44,082	530,800	2,10,04,643
1903-04(b)	74,211	53,27,128	5,213	15,24,516	9,68,973	160,569	1,07,90,561	239,993	1,80,11,228
1904-05	71,628	54,55,850	5,784	17,19,176	9,89,136	165,760	1,07,40,082	243,172	1,89,04,244
1905-06	75,831	56,93,396	6,743	19,34,073	10,18,747	166,870	1,10,07,282	249,444	1,96,53,498
1906-07	78,464	59,76,597	7,368	26,98,565	10,51,655	169,930	1,14,44,822	255,762	2,11,71,639
1907-08	84,360	63,18,130	7,210	28,24,574	10,99,250	170,498	1,22,02,060	262,068	2,24,44,014
1908-09	87,717	65,63,672	7,104	29,87,479	11,62,291	172,798	1,23,10,225	267,619	2,30,23,667
1909-10	90,289	68,59,017	7,539	27,92,116	11,63,144	177,795	1,23,81,206	275,623	2,31,95,483
1910-11	85,014	64,14,945	7,952	25,09,943	11,85,451	184,908	1,28,54,031	277,822	2,29,64,370
1911-12	88,554	68,40,649	8,162	25,33,330	12,11,310	192,272	1,34,19,531	288,988	2,40,03,720

(a) Incomplete

(b) With effect from the 1st April 1903 the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903

No. 2

COST of COLLECTION (in rupees) in each PROVINCE, in each year from 1886-87 to 1911-12

	Burma	Assam (b)	Bengal (c)	Bihar and Orissa	United Provinces of Agra and Oudh	Ajmer-Merwara	Punjab	North-West Frontier Province	Bombay	Central Provinces and Berar	Madras	Bangalore	Coorg	TOTAL
1886-87	(a)	5,250	2,84,220	..	54,760	...	37,850	..	89,830	300	59,230	770	620	5,32,830
1887-88	(a)	2,300	1,57,490	..	16,940	1,250	15,700	..	55,500	310	33,430	640	160	2,83,720
1888-89	10,180	950	1,56,470	..	16,150	1,170	17,600	..	49,480	190	15,540	430	..	2,68,160
1889-90	15,690	1,050	1,66,780	..	18,380	1,140	12,200	..	50,470	190	15,990	350	..	2,82,740
1890-91	12,240	940	1,83,710	..	17,140	1,120	11,280	..	50,720	100	16,260	..	..	2,93,510
1891-92	16,100	1,040	1,86,960	..	16,500	1,560	10,770	..	51,110	..	15,550	580	..	3,00,170
1892-93	17,740	1,070	1,80,170	..	16,670	1,700	11,020	..	51,730	..	17,230	200	..	2,97,530
1893-94	21,260	1,120	1,76,270	..	19,440	3,660	11,030	..	53,090	..	20,070	250	..	3,06,190
1894-95	21,240	1,300	1,75,700	..	10,070	1,020	11,440	..	53,530	..	22,460	..	..	2,96,760
1895-96	20,080	2,490	1,81,770	..	450	980	12,060	..	53,190	..	23,140	..	..	2,94,160
1896-97	23,790	1,930	1,79,600	..	2,780	1,020	11,700	..	53,450	..	24,640	560	..	2,99,470
1897-98	34,010	1,910	1,88,450	..	560	1,060	11,630	..	54,100	..	26,980	830	..	3,19,530
1898-99	34,510	1,950	1,90,630	..	1,630	960	11,620	..	52,810	..	28,030	610	..	3,22,750
1899-1900	35,430	2,000	1,90,940	..	630	1,020	11,530	..	57,880	..	29,390	590	..	3,29,410
1900-01	35,290	1,238	1,88,684	..	720	1,080	11,338	..	61,716	..	29,665	590	..	3,30,321
1901-02	36,834	1,239	2,01,380	..	300	1,211	10,647	882	71,121	..	30,467	567	..	3,54,648
1902-03	40,419	1,435	2,01,197	..	1,045	1,255	10,686	828	73,442	76	31,320	230	..	3,61,933
1903-04	38,932	1,225	1,85,533	..	1,030	1,321	11,549	809	71,836	69	29,642	227	..	3,42,173
1904-05	36,572	1,071	1,59,056	..	1,108	1,222	12,498	921	72,604	81	28,806	213	..	3,14,152
1905-06	39,668	27,256	1,44,636	..	1,144	1,177	13,110	834	76,384	6,116	32,598	214	..	3,41,127
1906-07	40,934	28,679	1,55,520	..	1,189	1,269	10,920	848	83,235	6,709	32,539	200	..	3,62,042
1907-08	40,459	29,824	1,67,478	..	1,161	1,230	11,044	865	88,518	12,343	34,763	200	..	3,87,885
1908-09	37,689	32,200	1,72,236	..	1,154	1,217	11,669	954	91,439	10,177	37,658	200	..	3,96,593
1909-10	40,677	35,828	1,71,484	..	1,150	1,244	11,422	991	94,169	9,837	38,891	200	..	4,05,893
1910-11	45,432	36,263	1,71,587	..	1,250	1,174	10,908	1,081	1,07,686	8,796	35,525	200	..	4,19,922
1911-12	272	5,449	1,71,148	41,087	1,707	1,292	11,325	1,376	1,16,620	9,809	36,930	200	..	4,43,215

NOTE.—The figures in these tables do not exactly correspond with those of the Finance and Revenue Accounts, as they are taken from the administration reports, and include in some cases collections made after the close of the financial year

(a) The Act was not enforced in Burma until the 1st April 1888

(b) Includes Eastern Bengal for the years 1905-06 to 1910-11

(c) Includes Bihar and Orissa up to 1910-11 and excludes Eastern Bengal from 1905-06 to 1910-11

No. 3

COLLECTIONS (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE o BRITISH INDIA, in each year from 1892-93 to 1911-12

	Part I	Part II	Part III	Part IV	Total	Part I	Part II	Part III	Part IV	Total
	1892-93					1893-94				
Burma	2,99,900	78,050	8,180	3,00,050	6,86,180	3,15,000	86,020	7,740	3,46,920	7,55,68
Assam	1,21,130	710	200	1,03,770	2,25,810	1,49,000	750	220	1,09,400	2,59,37
Bengal	9,20,090	2,61,200	59,910	28,21,750	40,62,950	9,68,520	2,39,240	62,320	29,29,250	41,99,33
United Provinces of Agra and Oudh	3,99,530	81,320	33,460	17,33,260	22,47,570	4,31,740	83,820	33,840	17,70,120	23,19,52
Punjab	2,42,930	14,920	13,460	9,39,590	12,10,900	2,56,420	14,720	17,370	9,62,540	12,51,05
Bombay	7,11,460	5,47,610	2,93,180	22,60,960	37,23,210	7,57,480	5,29,240	2,14,160	21,50,870	36,51,75
Central Provinces	1,01,220	23,430	1,360	2,73,150	3,99,160	1,07,080	19,710	1,930	2,65,490	3,94,21
Madras	4,67,160	38,760	67,530	12,40,460	18,13,910	4,80,990	50,480	70,800	14,23,980	20,26,23
Other Provinces and Departments of Government	15,62,830	5,520	5,55,790	62,300	22,86,440	16,66,300	3,940	5,12,900	70,700	22,55,93
Total	48,26,250	10,51,520	9,43,070	97,35,290	1,65,56,130	51,32,600	10,27,920	9,21,280	1,00,29,270	1,71,11,07
	1894-95					1895-96				
Burma	3,33,680	91,690	8,870	3,32,030	7,66,170	3,38,180	47,530	8,300	3,45,500	7,39,51
Assam	1,57,720	1,120	300	1,13,560	2,72,700	1,84,880	180	160	1,17,250	3,02,47
Bengal	9,98,460	3,23,710	71,930	30,06,450	44,00,550	10,23,360	3,69,160	72,960	30,54,980	45,20,46
United Provinces of Agra and Oudh	4,47,660	86,290	40,370	18,06,970	23,81,290	4,55,850	96,900	29,150	18,30,630	24,12,53
Punjab	2,65,010	17,660	17,960	9,80,870	12,81,500	2,72,890	18,240	14,520	9,93,050	12,98,70
Bombay	7,96,240	4,59,300	3,03,880	22,76,250	38,35,670	8,22,690	5,23,920	2,80,890	23,11,730	39,39,23
Central Provinces	1,07,740	13,250	1,880	2,62,780	3,85,650	1,13,420	20,770	1,340	2,59,870	3,95,40
Madras	4,87,580	45,210	77,440	15,50,700	21,60,930	5,01,280	48,190	62,270	16,00,410	22,12,53
Other Provinces and Departments of Government	17,58,890	5,070	5,39,910	71,830	23,75,700	17,86,280	19,780	4,41,090	99,620	23,46,77
Total	53,52,980	10,43,200	10,62,540	1,04,01,440	1,78,60,160	54,98,830	11,44,670	9,11,080	1,06,13,040	1,81,67,62
	1896-97					1897-98				
Burma	3,40,360	58,730	7,690	3,71,360	7,78,140	3,59,460	85,200	7,530	4,89,540	9,41,73
Assam	1,72,170	1,250	430	1,19,170	2,98,020	1,85,590	640	210	1,17,340	3,03,78
Bengal	10,45,800	4,57,370	79,060	31,76,860	47,59,090	10,83,940	4,17,330	88,610	32,18,090	48,07,97
United Provinces of Agra and Oudh	4,56,330	1,08,210	35,580	18,05,750	24,05,870	4,67,710	1,11,280	31,420	17,97,730	24,08,14
Punjab	2,74,880	34,170	12,360	9,99,950	13,21,360	2,81,620	31,860	14,940	10,57,910	13,86,33
Bombay	8,08,060	5,47,480	2,64,650	22,64,760	38,84,950	8,18,390	4,47,950	3,06,930	22,44,870	38,18,14
Central Provinces	1,18,130	29,910	1,290	2,53,950	4,03,280	89,980	31,190	1,100	2,36,420	3,58,7
Madras	502,150	61,770	66,790	17,66,410	23,97,120	5,02,680	60,350	70,710	17,75,900	24,09,64
Other Provinces and Departments of Government	17,47,090	19,680	4,54,680	88,880	23,10,330	17,78,730	22,930	4,24,750	88,150	23,14,56
Total	54,69,970	13,18,570	9,22,530	1,08,47,090	1,85,58,160	55,68,100	11,08,730	9,46,200	1,10,26,020	1,87,49,05
	1898-99					1899-1900				
Burma	4,10,100	89,510	7,420	5,06,000	10,13,030	4,21,160	1,03,920	7,510	5,17,880	10,50,47
Assam	1,87,240	1,050	280	1,32,880	3,21,450	1,85,950	1,520	390	1,36,000	3,23,86
Bengal	11,04,750	4,86,790	91,660	32,56,200	49,39,400	11,39,530	4,83,580	97,480	33,33,540	50,54,13
United Provinces of Agra and Oudh	4,84,980	1,07,700	31,980	17,92,360	23,97,020	4,65,140	1,20,960	35,320	18,17,710	24,39,13
Punjab	2,81,490	30,960	14,650	10,46,780	13,73,880	2,83,380	41,160	16,600	10,53,170	13,94,31
Bombay	8,46,290	4,67,470	3,15,030	22,16,830	38,45,620	8,66,610	4,30,980	3,33,580	21,53,750	37,84,92
Central Provinces	1,31,692	27,868	965	2,29,088	3,89,613	1,15,882	35,012	991	2,28,047	3,79,93
Madras	5,08,220	62,300	69,520	19,07,930	25,47,970	5,14,190	93,080	74,640	19,97,490	26,79,40
Other Provinces and Departments of Government	16,92,340	23,200	4,26,110	77,590	22,19,240	16,98,527	19,376	4,23,599	81,240	22,22,74
Total	56,27,162	12,96,848	9,57,615	1,11,65,658	1,90,47,223	56,90,369	13,29,588	9,90,110	1,13,18,827	1,93,28,89
	1900-01					1901-02				
Burma	4,37,710	1,36,950	7,050	5,35,570	11,17,280	4,50,448	1,73,707	8,205	5,78,374	12,10,7
Assam	1,63,837	447	451	1,30,846	2,95,581	1,62,922	1,062	309	1,33,043	2,97,3
Bengal	11,77,475	4,32,077	96,913	34,06,835	51,13,300	12,53,620	5,61,376	98,054	37,05,486	56,18,5
United Provinces of Agra and Oudh	4,78,310	1,40,580	35,630	18,66,920	25,21,440	4,68,573	1,39,764	36,327	18,73,994	25,18,6
Punjab	2,90,995	42,740	17,862	11,24,987	14,76,584	2,56,566	42,085	16,447	11,11,764	14,26,8
North-West Frontier Province	..	..	..	..	..	41,578	..	161	61,603	1,03,3
Bombay	8,60,893	4,36,846	3,29,887	21,77,587	38,05,213	8,84,851	3,95,605	2,67,122	22,46,535	37,94,1
Central Provinces	1,02,398	34,484	935	2,19,774	3,57,591	95,279	25,221	1,137	2,15,984	3,37,6
Madras	5,24,028	99,466	69,122	20,06,581	26,99,197	5,41,867	1,10,328	70,288	21,19,466	28,41,9
Other Provinces and Departments of Government	17,52,485	18,258	4,28,700	79,282	22,78,725	17,71,776	19,722	4,41,383	63,484	22,96,3
Total	57,88,131	13,41,848	9,86,550	1,15,48,382	1,96,64,911	59,27,480	14,68,870	9,39,433	1,21,09,733	2,04,45,5

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Bl the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903- Departments and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Gove ment of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Wo Department on account of the profits of certain Railway Companies

No. 3—*continued*

COLLECTIONS (in rupees) under each part of SCHEDULE II of the INCOME TAX ACT in each PROVINCE of BRITISH INDIA, in each year from 1892-93 to 1911-12—continued

	Part I	Part II	Part III	Part IV	Total	Part I	Part II	Part III	Part IV	Total
	1902-03					1903-04				
Burma	4,68,366	1,45,762	9,153	5,91,095	12,15,276	4,12,762	2,04,205	12,104	5,57,900	11,86,971
Assam	1,65,760	2,073	334	1,39,749	3,07,916	1,51,161	648	417	94,248	2,46,474
Bengal	12,90,687	6,70,159	1,01,941	37,64,280	58,27,067	11,46,273	5,81,003	1,02,805	30,92,771	49,22,852
United Provinces of Agra and Oudh	4,60,538	1,58,523	36,516	18,94,301	25,49,878	3,96,907	1,41,847	36,782	14,20,423	19,95,959
Punjab	2,73,594	44,122	18,845	11,16,869	14,53,430	2,35,651	50,521	17,131	8,63,362	11,66,665
North-West Frontier Province	43,039	..	141	70,557	1,13,737	39,026	..	114	59,833	98,973
Bombay	8,98,204	3,33,177	2,77,589	23,42,294	39,01,264	8,05,199	3,61,690	3,02,087	21,58,278	36,27,204
Central Provinces and Berar	1,00,465	30,641	1,215	2,19,869	3,52,190	89,597	31,531	1,310	1,65,204	2,87,642
Madras	5,47,762	1,05,271	64,119	22,17,819	29,34,971	4,63,890	1,26,373	66,161	17,25,898	23,85,022
Other Provinces and Departments of Government	18,02,228	13,203	4,47,134	86,349	23,48,914	15,86,712	26,698	4,27,112	52,944	20,93,466
Total	60,50,643	15,52,931	9,56,987	1,24,44,682	2,10,04,643	53,27,178	15,24,516	9,68,973	1,91,96,561	1,80,11,228
	1904-05					1905-06				
Burma	4,41,340	2,67,260	13,679	6,46,803	13,69,082	4,77,798	2,77,997	15,065	1,62,718	15,33,568
Eastern Bengal and Assam (a)	1,51,440	1,376	348	93,802	2,46,966	2,80,162	4,888	6,370	6,50,879	(b)9,42,299
Bengal (a)	11,75,988	5,62,987	1,11,789	31,48,761	49,99,525	10,94,529	7,33,995	1,11,366	26,84,945	46,23,844
United Provinces of Agra and Oudh	3,96,406	1,58,094	38,442	14,43,723	20,36,665	4,17,750	1,63,489	39,900	14,43,044	20,64,183
Punjab	2,46,281	56,044	18,837	8,98,023	12,19,185	2,55,541	53,924	20,627	9,05,435	12,35,527
North-West Frontier Province	39,425	..	198	69,096	1,08,719	40,170	..	295	75,903	1,16,377
Bombay	7,94,743	4,41,173	2,96,678	21,67,104	36,99,698	8,31,376	4,76,718	3,17,936	21,78,848	38,04,878
Central Provinces and Berar	1,14,389	54,502	1,684	3,88,375	5,58,950	1,18,130	37,221	1,581	3,86,552	5,43,484
Madras	4,70,909	1,41,217	64,583	18,33,143	25,09,852	4,95,081	1,56,118	64,432	18,68,033	25,83,664
Other Provinces and Departments of Government	16,24,929	36,523	4,42,898	51,252	21,55,602	16,82,850	29,823	4,41,176	51,825	22,05,674
Total	54,55,850	17,19,176	9,89,136	1,07,40,082	1,89,04,244	56,93,396	19,34,073	10,18,747	1,10,07,282	1,96,53,498
	1906-07					1907-08				
Burma	5,16,938	2,35,850	20,995	7,69,566	15,43,349	5,53,523	3,08,183	22,319	8,43,550	17,27,575
Eastern Bengal and Assam	3,13,772	4,655	6,525	6,85,084	10,10,036	3,46,065	23,483	6,486	7,37,175	11,13,209
Bengal	11,57,593	8,07,564	1,15,546	27,58,579	48,39,282	12,15,391	9,29,606	1,25,845	29,04,008	51,74,850
United Provinces of Agra and Oudh	4,27,630	1,93,197	38,018	14,56,225	21,15,070	4,34,653	1,96,172	39,712	15,09,026	21,78,968
Punjab	2,64,843	69,209	21,131	9,72,198	13,27,381	2,79,003	79,894	17,518	9,89,443	13,65,858
North-West Frontier Province	41,433	534	333	81,423	1,23,723	43,121	497	169	84,034	1,27,821
Bombay	8,85,586	10,42,971	3,45,402	23,69,602	46,43,561	9,50,074	9,50,534	3,73,057	25,76,505	48,50,170
Central Provinces and Berar	1,23,064	83,942	1,548	3,72,245	5,80,799	1,29,721	84,696	1,984	3,72,095	5,88,496
Madras	5,04,954	2,28,656	63,021	19,30,170	27,26,801	5,31,239	2,14,978	68,029	21,26,321	29,40,567
Other Provinces and Departments of Government	17,40,784	31,987	4,39,136	49,730	22,61,637	18,35,940	36,526	4,44,131	59,903	23,76,500
Total	59,76,597	26,98,565	10,51,655	14,44,822	1,11,71,639	63,18,130	28,24,574	10,99,250	1,22,02,060	2,24,44,014
	1908-09					1909-10				
Burma	5,76,127	3,64,705	23,139	8,16,305	17,80,326	4,39,697	3,97,974	24,903	7,80,498	18,34,072
Eastern Bengal and Assam	3,77,258	24,071	7,756	7,66,708	11,75,793	3,81,025	20,434	6,297	7,92,557	12,00,313
Bengal	12,81,043	12,13,386	1,41,539	29,88,901	56,24,869	13,11,815	12,65,062	1,42,563	29,19,475	55,78,860
United Provinces of Agra and Oudh	4,54,872	2,32,351	40,758	15,05,159	22,33,140	4,53,653	2,10,668	40,234	14,99,236	22,03,791
Punjab	2,78,897	84,253	15,715	10,31,989	14,10,854	2,88,053	78,125	18,556	10,66,947	14,51,081
North-West Frontier Province	43,482	181	399	85,096	1,29,158	44,788	..	556	86,819	1,32,163
Bombay	9,93,431	7,74,332	3,90,124	25,71,465	47,29,352	10,31,174	5,76,305	3,93,351	26,83,798	46,84,628
Central Provinces and Berar	1,41,422	56,966	1,874	3,63,545	5,63,807	1,44,411	31,468	1,773	3,58,749	5,36,201
Madras	5,52,757	2,05,087	68,571	21,21,555	29,47,970	5,92,863	2,38,672	69,350	21,28,109	30,28,994
Other Provinces and Departments of Government	18,64,383	32,147	4,72,366	59,502	24,28,398	19,80,538	33,438	4,65,556	65,218	25,44,780
Total	65,63,672	29,87,479	11,62,291	1,23,10,225	2,30,23,667	68,59,017	27,92,116	11,63,144	1,23,81,206	2,31,95,483
	1910-11					1911-12				
Burma	6,80,222	3,98,327	27,194	7,87,208	18,92,951	7,45,233	4,02,032	30,690	7,67,282	19,45,237
Eastern Bengal and Assam (c)	4,00,253	7,880	6,719	8,19,989	12,34,841	2,08,387	2,068	463	1,61,428	3,72,346
Bengal (c)	13,60,988	9,27,114	1,50,631	29,23,340	53,62,073	14,10,956	9,66,728	1,55,411	27,88,649	53,24,744
Bihar and Orissa	..	..	..	..	..	2,18,461	2,613	4,981	9,48,408	11,74,463
United Provinces of Agra and Oudh	4,64,823	2,15,770	40,155	15,87,143	23,07,891	5,24,092	2,17,000	40,885	16,20,102	24,02,079
Punjab	2,98,408	77,737	17,557	11,02,647	14,96,349	3,63,639	86,673	19,496	11,43,034	16,12,842
North-West Frontier Province	49,380	384	332	87,638	1,37,734	50,402	727	425	90,907	1,42,461
Bombay	11,06,993	5,90,899	4,13,862	29,77,764	50,83,428	11,68,515	5,84,758	4,20,904	31,90,490	53,64,667
Central Provinces and Berar	1,53,669	39,050	1,627	4,07,325	6,01,671	1,74,089	49,820	2,125	4,69,021	6,95,055
Madras	6,48,858	2,45,435	67,838	21,07,138	30,69,299	6,75,139	2,18,021	73,725	21,69,018	31,35,903
Other Provinces and Departments of Government	12,57,441	7,347	4,59,506	53,839	17,78,133	12,92,736	7,790	4,62,205	71,192	18,33,923
Total	64,14,945	25,09,943	11,85,451	1,28,54,031	2,29,64,370	68,40,649	25,32,230	12,11,310	1,34,19,531	2,40,03,720

(a) The figures from 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905
(b) Incomplete
(c) The figures from 1911-12 relate to the provinces of Assam and Bengal as reconstituted in 1912

No. 4

COLLECTIONS (in rupees) under SCHEDULE II of the INCOME TAX ACT in the CITIES of CALCUTTA, BOMBAY, MADRAS, and RANGOON, in each year from 1886-87 to 1911-12

	Calcutta	Bombay	Madras	Rangoon	Total
1886-87	14,73,810	14,06,520	3,13,020	(a)	31,93,350
1887-88	14,24,010	16,12,090	3,32,330	(a)	33,68,433
1888-89	15,91,290	16,81,550	3,23,450	2,13,190	38,09,480
1889-90	16,95,160	17,73,490	4,16,230	2,47,420	41,32,300
1890-91	17,11,580	17,28,760	3,90,690	2,67,540	40,98,570
1891-92	17,20,960	18,11,100	3,96,300	3,11,440	42,39,800
1892-93	17,21,690	19,25,600	3,97,030	3,32,030	43,75,750
1893-94	17,70,460	18,16,790	4,22,840	3,62,900	43,72,090
1894-95	18,99,070	18,75,450	4,66,810	3,72,410	46,13,740
1895-96	19,37,980	19,80,990	4,55,690	3,26,390	47,01,050
1896-97	21,59,790	19,41,610	4,89,270	3,65,860	49,56,530
1897-98	21,22,940	18,55,790	4,85,420	4,42,240	49,06,390
1898-99	21,91,950	18,06,220	5,03,910	4,81,470	49,83,550
1899-1900	22,42,810	17,55,450	5,32,610	4,74,840	50,05,710
1900-01	(b)23,94,728	17,88,688	5,44,506	5,12,588	52,40,510
1901-02	(d)27,81,698	(c)20,78,190	5,58,135	6,31,591	60,49,614
1902-03	28,99,017	21,72,564	5,37,937	6,12,621	62,22,139
1903-04	26,94,490	21,53,047	5,15,574	6,69,817	60,32,928
1904-05	27,35,507	22,44,051	5,78,601	7,97,448	63,55,607
1905-06	29,92,462	23,36,345	5,90,538	8,53,590	67,72,935
1906-07	31,53,514	30,35,811	6,34,814	8,26,199	76,50,338
1907-08	33,66,305	32,62,463	7,93,904	9,49,960	82,76,632
1908-09	37,27,718	31,86,865	7,51,129	9,94,734	86,60,446
1909-10	36,44,305	31,66,518	7,47,702	10,46,100	86,04,625
1910-11	33,58,900	34,55,211	7,32,090	10,83,884	86,30,085
1911-12	35,41,638	36,21,292	7,26,344	10,87,736	89,77,010

(a) The Act was not enforced in Burma till 1st April 1888

(b) Collections of the tax on salaries, pensions, and gratuities paid by Government are omitted from the figures for previous years

(c) Collections of the tax on salaries, pensions, and gratuities paid by Government and interest on the securities of the Government of India are omitted from the figures for previous years

(d) Including arrears of previous years realised during the year of report, with effect from 1901-02

No. 5

NUMBER of ASSESSEES and COLLECTIONS under PART I (SALARIES and PENSIONS) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1911-12

Class	Income	Paid by Government: Salaries — Number	Paid by Government: Salaries — R	Paid by Government: Pensions, annuities and gratuities — Number	Paid by Government: Pensions, annuities and gratuities — R	Paid by local authorities — Number	Paid by local authorities — R	Paid by Companies, Public Bodies, Associations, and private employers — Number	Paid by Companies, Public Bodies, Associations, and private employers — R	Total — Number	Total — R
	PART I—SALARIES										
I	1,000 but less than 1,250	9,396	2,02,735	1,772	42,244	2,440	32,699	13,095	2,17,276	26,703	5,01,954
II	1,250 „ „ 1,500	2,485	69,892	573	18,721	544	14,652	3,902	1,10,416	7,504	2,13,681
III	1,500 „ „ 1,750	2,246	73,108	503	16,489	399	12,394	3,009	99,187	6,157	2,01,178
IV	1,750 „ „ 2,000	3,322	1,25,496	484	20,306	487	17,799	3,659	1,41,703	7,952	3,05,304
	TOTAL, I to IV	17,449	4,78,231	3,332	97,760	3,870	77,544	23,665	5,68,582	48,316	12,22,117
V	2,000 but less than 2,500	4,525	2,52,834	649	38,658	568	25,714	3,903	2,14,929	9,585	5,32,135
VI	2,500 „ „ 5,000	5,861	5,06,479	906	82,405	644	48,527	8,086	7,33,142	15,497	13,70,553
VII	5,000 „ „ 10,000	4,499	7,84,639	208	31,601	346	55,321	3,835	5,91,261	8,888	14,62,822
VIII	10,000 „ „ 20,000	3,049	9,60,609	80	21,348	68	28,755	746	2,39,828	3,963	12,50,540
IX	20,000 „ „ 30,000	682	3,59,568	18	6,802	12	6,811	81	45,647	793	4,18,828
X	30,000 „ „ 40,000	193	1,36,521	7	2,846	2	1,758	24	20,048	226	1,61,173
XI	40,000 „ „ 50,000	94	1,04,887	4	4,999	...	...	7	6,612	105	1,16,498
XII	50,000 „ „ 1,00,000	36	55,579	4	5,208	...	...	1	1,406	41	62,193
XIII	1,00,000 and more	9	27,737	1	5,208	...	...	...	..	10	32,945
	TOTAL, V to XIII	18,948	34,88,853	1,877	1,99,075	1,600	1,66,886	16,683	18,52,873	39,108	54,07,687
	GRAND TOTAL, PART I	36,397	36,67,084	5,209	2,96,835	5,470	2,44,430	(a) 41,502	(a) 25,12,544	(b) 88,554	(b) 68,40,649

(a) Includes 1,154 assessees and tax Rs, 91,089, the details of which by classes are not available

(b) Include arrear collections R1,23,385 and 1,271 assessees with tax R96,106, the details of which by classes are not available; but exclude 161 assessees with tax R8,646 relating to Bangalore and Travancore

No. 6

NUMBER of ASSESSEES and COLLECTIONS under PART II (PROFITS of COMPANIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1911-12

Sources of Income	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
Part II.—Companies		R		R		R
1. Banking	3	105	530	3,51,314	533	3,51,419
2. Building and Land	1	28	30	36,896	31	36,924
3. Cotton spinning and weaving	1	44	136	2,44,946	137	2,44,990
4. „ pressing, ginning, and cleaning	22	564	203	68,874	225	69,438
5. Flour mills	3	101	37	26,473	40	26,574
6. Insurance, fire, life, and marine	1	35	108	70,521	109	70,556
7. Jute spinning and weaving	—	—	30	1,38,869	30	1,38,869
8. „ pressing	—	—	8	12,052	8	12,052
9. Landing, shipping, and warehousing	—	—	7	10,425	7	10,425
10. Mining coal	—	—	53	1,43,020	53	1,43,020
11. „ other minerals, including petroleum	1	31	18	2,92,202	19	2,92,233
12. Paper mills	—	—	5	6,733	5	6,733
13. Printing and publishing	—	—	18	6,328	18	6,328
14. Steam navigation, ocean	—	—	3	14,740	3	14,740
15. Ditto river	—	—	10	68,312	10	68,312
16. Sugar-making and refining	—	—	7	14,599	7	14,599
17. Railway	—	—	24	3,42,714	24	3,42,714
18. Tanneries and leather work	—	—	4	2,731	4	2,731
19. Telegraph and telephone	—	—	6	22,545	6	22,545
20. Tramway	—	—	9	51,911	9	51,911
21. Others	13	322	6,875	5,35,612	6,888	3,35,934
Total, Part II	45	1,230	8,121	24,61,817	8,166	(a)25,32,230

Notes.—(1) This table is a continuation of table No. 5 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to changes of classification in the revised form of the return the collections for recent years are only roughly comparable with those of earlier years

(2) The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part II of tables Nos. 1 and 3 compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII

(a) Includes arrear collections of R31,079 of which details by classes in respect of R69,183 are not available

No. 7

AMOUNT of SECURITIES and COLLECTIONS under PART III (INTEREST ON SECURITIES) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1911-12

Class	Rate of Tax	Securities of the Government of India		Securities of Local Authorities or Companies		Total	
		Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax
	Part III.—Securities	R	R	R	R	R	R
I to IV	At 4 pies per Rupee	24,27,200	711	66,650	115	24,93,850	826
V to XIII	At 5 pies per Rupee	1,56,88,21,682	8,87,461	37,06,70,004	3,32,921	1,92,94,91,686	12,20,382
	Total, Part III	1,56,12,48,882	8,88,172	37,07,36,654	3,33,036	1,93,19,86,536	(a)12,11,310

(a) Excludes R9,762 levied in Bangalore and Travancore (of which R22 have been excluded from class I—IV) and refunds of R111 granted in Bombay and also R25 excess and advance collection, but includes R181 arrear collection in Bengal

INCOME TAX

No. 8

NUMBER of ASSESSEES and COLLECTIONS under Part IV (other sources of income) of SCHEDULE II of the INCOME TAX ACT in BRITISH INDIA in 1911-12

Sources of Income	At 4 pies per Rupee		At 5 pies per Rupee		Total	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
		R		R		R
Part IV—Other Sources						
(a) Professions—						
1. Education	63	1,794	31	6,338	94	8,132
2. Engineering and architecture	41	1,273	72	24,288	113	25,561
3. Law: Barristers	103	2,977	445	1,15,762	548	1,18,739
4. „ Attorneys, pleaders, and other practitioners	5,286	1,46,773	3,913	5,02,050	9,199	6,48,823
5. Medical	1,001	25,546	553	83,414	1,554	1,08,960
6. Others	790	22,585	555	1,10,113	1,345	1,32,698
Total	7,284	2,00,948	5,569	8,41,965	12,853	10,42,913
(b) Manufacture, Construction, and Manipulation (other than Companies)—						
1. Builders	20	549	27	17,233	47	17,782
2. Cotton spinning and weaving	185	5,608	154	40,838	339	46,446
3. Flour mills	90	2,293	37	5,750	127	8,043
4. Metal work (foundries, workshops, etc.)	283	7,970	130	26,950	413	34,920
5. Oil mills	178	4,969	121	22,529	299	27,498
6. Potteries	51	1,260	18	1,358	69	2,618
7. Rice mills	61	1,864	211	39,895	272	41,759
8. Rope works	21	630	7	527	28	1,157
9. Saw and timber mills	144	3,564	54	18,378	198	21,942
10. Silk reeling and weaving	173	4,674	61	7,708	234	12,382
11. Spirits	74	1,996	54	8,365	128	10,361
12. Sugar-making and refining	1,996	47,128	780	75,345	2,476	1,22,473
13. Tanneries and leather work	200	5,452	76	11,041	276	16,493
14. Others	856	23,686	344	52,457	1,200	76,143
Total	4,032	1,11,643	2,074	3,28,374	6,106	4,40,017
(c) Commerce and Trade—						
1. Agents and brokers	3,982	1,10,168	3,324	9,74,253	7,306	10,84,421
2. Bankers and money-lenders	43,804	13,34,645	19,808	25,81,212	68,612	39,15,857
3. Contractors	2,228	62,249	1,693	2,95,206	3,921	3,57,455
4. Merchants and dealers in—						
(i) animals, including stablekeepers	837	21,373	174	23,328	1,011	44,701
(ii) apparel and drapery	3,361	88,109	1,212	1,56,777	4,573	2,44,886
(iii) books and stationery	484	13,000	153	22,587	637	35,587
(iv) building materials	1,243	33,395	548	70,726	1,791	1,04,121
(v) food-grains	15,299	4,02,889	4,163	4,42,152	19,462	8,45,041
(vi) other food stuffs (grocers and provisioners)	9,627	2,51,741	2,471	2,62,592	2,098	5,14,333
(vii) hides and skins	967	26,078	414	84,219	1,381	1,10,297
(viii) liquors (spirits, beer, wine)	820	24,219	441	82,805	1,261	1,07,024
(ix) metals (other than gold and silver)	1,634	44,274	700	92,094	2,334	1,36,368
(x) opium	187	5,171	133	37,116	320	42,287
(xi) piece goods (cotton, wool, silk)	9,490	2,57,022	4,711	8,20,993	14,201	10,78,015
(xii) precious stones and jewellery	914	25,082	619	1,20,569	1,533	1,45,651
(xiii) salt	352	9,761	164	27,728	516	37,489
(xiv) other commodities	14,951	3,72,905	5,487	9,33,647	19,538	13,06,552
Unclassified	..	..	..	..	..	..
5. Printers and publishers including newspaper offices	215	5,833	138	41,162	353	46,995
Total	104,495	30,87,914	46,353	70,69,166	150,848	1,01,57,080
(d) Property, Owners of—						
1. Houses	4,320	1,21,676	5,197	9,05,380	9,517	10,27,056
2. Estates taxable under the Act	578	16,932	759	2,24,513	1,337	2,41,445
Total	4,898	1,38,608	5,956	11,29,893	10,854	12,68,501
(e) Others, not classified above	3,315	89,223	1,348	2,20,031	4,661	3,09,254
Total, Part IV	134,017	36,28,235	61,298	95,89,429	192,272	1,34,19,531(a)

Notes.—(1) This table is a continuation of table No. 7 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to change of classification in the revised form of the return, the collections for recent years are only roughly comparable with those of earlier years

(2) The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part IV of tables Nos. 1 and 3 compiled from Return No. III of the Provincial Income Tax Reports because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII

(a) Includes arrear collections R6,62,372 of which details in respect of R2,01,867 are not available

No. 9

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in each year from 1886-87 to 1911-12

	Old Classes*				Class I, ₹1,000 but less than ₹1,250	
	I—₹500 but less than ₹750		II—₹750 but less than ₹1,000			
	Number	₹	Number	₹	Number	₹
1886-87	185,795	20,26,740	45,585	7,79,090	30,966	7,09,020
1887-88	213,365	20,60,120	54,174	8,34,550	35,734	7,85,690
1888-89	207,841	20,95,940	59,173	9,09,850	38,762	7,93,890
1889-90	207,445	21,23,850	61,364	9,48,546	40,898	8,38,490
1890-91	209,860	21,48,740	64,399	9,91,170	42,411	8,76,180
1891-92	211,971	21,69,030	67,038	10,23,900	44,429	9,13,350
1892-93	213,886	21,46,830	69,693	10,76,640	46,145	9,47,400
1893-94	214,808	21,87,000	72,024	11,24,480	47,192	9,81,810
1894-95	219,295	22,16,030	74,565	11,53,320	49,033	10,13,630
1895-96	223,349	22,64,970	76,441	11,87,000	50,474	10,35,200
1896-97	220,786	22,49,900	77,297	12,06,520	50,917	10,58,690
1897-98	217,822	22,11,970	78,337	12,16,030	51,790	10,79,840
1898-99	223,604	22,60,538	79,550	12,43,819	53,026	11,03,505
1899-1900	227,754	22,69,513	81,126	12,58,372	54,052	11,13,533
1900-01	222,976	22,57,922	80,450	12,63,034	53,586	11,22,783
1901-02	230,202	23,45,310	83,886	13,19,925	56,219	11,85,152
1902-03	237,251	24,23,025	86,793	13,63,952	58,323	12,20,802
1903-04	246	697	6,347	71,567	86,736	16,46,126
1904-05	1	3	74	765	88,115	17,09,339
1905-06	..	..	30	395	89,459	17,17,266
1906-07	..	..	8	61	90,859	17,32,061
1907-08	..	..	13	130	91,301	17,68,333
1908-09	..	..	12	113	92,039	17,86,505
1909-10	..	..	9	92	94,415	18,61,898
1910-11	..	..	..	..	96,730	18,75,764
1911-12	..	..	20	170	98,716	19,31,213

	Class II, ₹1,250 but less than ₹1,500		Class III, ₹1,500 but less than ₹1,750		Class IV, ₹1,750 but less than ₹2,000		Total Classes I to IV (including old classes I and II)	
	Number	₹	Number	₹	Number	₹	Number	₹
1886-87	20,352	5,98,110	12,281	4,58,850	9,007	4,13,940	303,986	49,85,750
1887-88	21,362	5,90,310	13,817	4,65,100	11,211	4,40,050	349,713	51,25,820
1888-89	21,390	5,86,810	14,452	4,90,740	12,469	4,88,880	354,028	53,66,110
1889-90	21,734	6,03,540	15,111	5,10,940	12,862	5,10,560	359,324	55,35,920
1890-91	22,004	6,08,670	15,058	5,10,690	13,478	5,37,750	367,210	56,73,200
1891-92	22,436	6,21,060	15,482	5,22,360	14,009	5,77,460	375,365	58,27,170
1892-93	23,501	6,52,610	15,828	5,38,900	14,734	5,86,750	383,787	59,49,130
1893-94	24,179	6,75,300	16,364	5,60,390	14,779	5,92,660	389,346	61,28,640
1894-95	24,792	6,93,190	16,894	5,76,840	15,291	6,13,660	399,870	62,66,670
1895-96	25,132	7,06,070	17,617	6,00,210	15,789	6,35,370	408,802	64,28,820
1896-97	25,336	7,07,060	20,067	6,08,620	15,900	6,47,520	410,303	64,78,310
1897-98	26,336	7,34,670	18,397	6,28,310	16,781	6,70,580	409,463	65,41,400
1898-99	26,970	7,57,616	18,764	6,45,812	17,291	6,94,950	419,205	67,06,240
1899-1900	27,524	7,68,138	19,136	6,51,702	18,317	7,14,779	427,909	67,76,037
1900-01	27,471	7,76,961	19,206	6,65,039	18,014	7,30,476	421,703	68,16,215
1901-02	28,446	8,04,741	20,451	7,07,072	18,687	7,64,512	437,891	71,26,712
1902-03	29,745	8,42,413	21,380	7,40,305	19,211	7,96,298	452,703	73,86,795
1903-04	29,378	8,36,214	21,090	7,39,527	18,967	7,93,450	162,764	40,87,581
1904-05	30,945	8,76,115	22,290	7,81,137	19,638	8,19,050	161,063	41,86,409
1905-06	31,608	8,97,104	23,037	8,08,246	20,252	8,46,891	164,377	42,69,902
1906-07	32,524	9,21,986	23,526	8,19,149	20,794	8,72,025	167,711	43,45,222
1907-08	33,616	9,62,494	23,987	8,48,368	21,178	8,94,368	170,108	44,73,693
1908-09	34,811	10,03,157	24,828	8,81,117	21,694	9,19,314	173,384	45,90,206
1909-10	36,180	10,55,275	25,664	9,24,653	22,059	9,47,564	178,327	47,89,482
1910-11	37,052	10,77,917	26,001	9,30,753	22,109	9,38,523	180,892	48,22,957
1911-12	38,290	11,16,397	27,224	9,72,488	23,130	9,74,414	187,380	49,94,682

* Under the Income Tax Act, II of 1886, the taxable minimum of income was ₹500. By the Income Tax (Amendment) Act, XI of 1903, this minimum was raised to ₹1,000. Under the original Act the first two classes of incomes were (I) ₹500 but less than ₹750 and (II) ₹750 but less than ₹1,000. On the passing of the amendment Act of 1903 these two classes were left out. The figures from 1903-04 under the old classes represent collections of arrears of Income Tax assessed in 1902-03

No. 9—*continued*

NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in each year from 1886-87 to 1911-12—continued

	Class V, R2,000 but less than R2,500		Class VI, R2,500 but less than R5,000		Class VII, R5,000 but less than R10,000		Class VIII, R10,000 but less than R20,000		Class IX, R20,000 but less than R30,000	
	Number	R	Number	R	Number	R	Number	R	Number	R
1886-87	12,035	7,13,830	20,020	18,95,410	7,848	16,61,440	3,096	13,24,450	936	5,73,580
1887-88	13,789	7,51,630	22,153	18,74,040	10,276	16,42,000	4,313	13,16,280	1,047	5,58,920
1888-89	14,551	7,77,210	23,366	19,70,790	10,448	17,37,510	4,392	13,81,650	1,051	5,98,870
1889-90	14,961	8,12,120	23,877	20,27,905	10,554	17,74,890	4,405	14,31,890	1,151	6,66,220
1890-91	15,435	8,34,740	23,808	20,31,540	10,897	18,14,550	4,403	14,02,250	1,112	6,23,840
1891-92	15,923	8,53,020	24,746	21,10,390	11,093	18,33,280	4,485	14,40,280	1,117	7,35,990
1892-93	16,118	8,75,870	25,377	21,64,020	11,410	19,24,440	4,595	14,84,180	1,082	6,15,210
1893-94	16,495	9,14,650	25,626	22,31,030	11,744	20,21,180	4,798	15,71,130	1,170	6,80,890
1894-95	16,536	9,13,570	26,492	22,90,050	11,823	20,27,670	5,332	17,29,100	1,331	7,33,590
1895-96	17,407	9,53,590	27,229	23,39,750	12,413	21,08,460	5,439	17,45,320	1,382	7,80,960
1896-97	17,880	9,76,070	27,709	23,74,950	12,556	21,18,510	5,439	17,48,290	1,313	7,54,120
1897-98	18,634	10,02,870	28,648	24,30,120	13,298	22,02,830	5,569	17,59,220	1,417	7,80,860
1898-99	18,659	10,24,640	28,890	24,96,905	13,309	22,41,018	5,507	17,75,288	1,343	7,78,078
1899-1900	19,319	10,43,905	29,878	25,42,629	13,683	22,92,034	5,504	17,64,428	1,350	7,91,298
1900-01	19,216	10,54,354	29,869	26,04,864	13,542	23,34,192	5,518	18,46,069	1,357	8,17,167
1901-02	19,244	10,59,292	30,869	27,30,119	14,076	24,18,388	5,829	19,60,197	1,400	8,35,038
1902-03	21,093	11,58,081	31,653	28,05,074	14,317	24,61,199	5,940	19,66,620	1,398	8,43,282
1903-04	19,625	11,07,868	32,603	28,38,729	14,619	25,32,823	6,259	20,97,315	1,441	8,70,684
1904-05	21,143	11,89,913	34,542	30,36,403	15,325	26,36,354	6,286	21,20,750	1,577	9,34,804
1905-06	22,139	12,27,821	35,522	31,15,909	16,241	27,89,376	6,639	22,27,097	1,673	9,83,452
1906-07	22,836	12,83,773	37,374	32,62,947	16,826	28,98,369	6,815	23,02,103	1,678	9,89,757
1907-08	23,970	13,60,481	38,536	34,67,999	17,383	30,63,981	7,141	24,52,474	1,790	10,67,098
1908-09	24,568	14,13,748	39,145	35,37,185	17,685	31,24,594	7,518	24,30,470	1,927	10,80,248
1909-10	25,358	14,64,659	40,918	36,87,655	18,816	33,22,462	7,380	25,37,259	1,738	10,58,327
1910-11	25,176	14,42,572	40,144	36,53,593	19,217	33,39,805	7,410	25,29,112	1,779	10,34,166
1911-12	26,144	15,00,634	42,086	38,26,139	20,441	35,79,108	7,679	27,19,671	1,816	10,96,427

	Class X, R30,000 but less than R40,000		Class XI, R40,000 but less than R50,000		Class XII, R50,000 but less than R1,00,000		Class XIII, R1,00,000 and more		Total Classes V to XIII	
	Number	R	Number	R	Number	R	Number	R	Number	R
1886-87	435	2,57,231	204	1,72,914	262	4,31,269	105	9,04,101	44,941	79,35,225
1887-88	388	3,02,347	194	1,96,627	263	4,43,307	144	8,62,812	52,567	79,50,683
1888-89	433	3,38,314	184	2,04,854	287	4,93,293	173	10,76,557	54,885	85,77,048
1889-90	416	3,38,722	195	2,15,193	314	5,45,276	186	12,23,324	56,059	90,35,540
1890-91	413	3,29,586	215	2,34,908	326	5,64,579	194	12,08,838	56,808	90,41,831
1891-92	461	3,76,966	222	2,37,020	352	5,80,503	189	11,74,973	58,573	93,42,402
1892-93	483	4,05,784	242	2,65,537	313	5,55,623	188	13,02,620	59,808	95,93,264
1893-94	477	4,10,402	227	2,53,116	312	5,43,749	149	8,71,145	60,998	94,97,292
1894-95	588	4,80,565	252	2,79,841	346	6,09,179	186	13,52,733	62,891	1,04,16,298
1895-96	604	4,88,916	264	2,98,632	349	5,93,140	204	14,24,134	65,291	1,07,22,002
1896-97	558	4,53,241	278	3,05,352	379	6,47,710	242	16,76,339	66,354	1,10,54,582
1897-98	543	4,35,932	276	3,03,711	369	6,27,456	242	15,42,111	68,995	1,10,84,910
1898-99	528	4,44,761	266	2,95,088	340	6,00,566	233	15,77,243	69,075	1,12,33,587
1899-1900	511	4,21,909	257	2,92,025	339	6,01,645	232	16,48,083	71,070	1,14,04,956
1900-01	558	4,67,776	280	3,13,970	364	6,58,199	228	16,19,537	70,932	1,17,16,128
1901-02	561	4,69,458	287	2,93,316	366	6,31,394	231	18,59,647	72,843	1,22,68,840
1902-03	539	4,55,089	272	3,14,161	366	6,47,390	239	19,09,241	75,822	1,25,60,137
1903-04	557	4,60,287	286	3,24,397	389	6,84,985	247	18,87,227	75,776	1,28,54,813
1904-05	574	4,85,223	289	3,26,010	435	7,63,318	262	20,68,968	80,933	1,36,20,743
1905-06	600	5,04,791	309	3,39,853	390	6,77,643	299	23,82,947	83,812	1,42,50,547(a)
1906-07	643	5,39,731	299	3,41,614	467	8,37,077	387	31,80,200	87,375	1,56,65,621
1907-08	660	5,77,339	337	3,90,338	501	9,56,785	404	34,10,712	90,777	1,67,56,974(b)
1908-09	739	6,08,591	352	4,04,257	487	8,88,955	423	36,33,705	93,035	1,71,56,173(c)
1909-10	687	6,00,562	322	3,77,318	469	8,57,080	360	32,39,738	96,048	1,71,22,443(c)
1910-11	706	5,94,753	352	4,02,949	509	9,02,355	363	29,72,512	95,647	1,68,50,257(c)
1911-12	734	6,55,194	367	4,38,864	515	9,65,881	355	29,61,989	100,337	1,89,12,523(c)

(a) Includes R1,756 for which the details by classes are not available
(b) Includes R9,767 for which the details by classes are not available
(c) Excludes arrear collections R14,599 in 1908-09, R22,017 in 1909-10, R21,560 in 1910-11 and R26,601 in 1911-12 for which the details under each Part are not available

No. 10

NUMBER of ASSESSEES in each PROVINCE of BRITISH INDIA in the year 1911-12

	Classes I and II under ₹1,000)*	Classes I to IV (₹1,000 to under ₹2,000)	Classes V to XIII (₹2,000 and above)	Total number
Burma	..	15,368	8,275	23,758(a)
Assam	..	2,719	2,426	5,145
Bengal	..	33,135	19,120	52,255
Bihar and Orissa	..	12,072	6,040	18,112
United Provinces of Agra and Oudh	..	23,061	11,762	35,977(a)
Punjab	..	19,581	7,993	27,574
North-West Frontier Province	..	1,547	689	2,236
Bombay	..	32,347	19,903	52,250
Central Provinces and Berar	..	7,797	3,650	11,447
Madras	..	34,212	14,352	48,564
Other Provinces and Departments of Government	20	5,521	6,129	11,670
TOTAL	20	187,360	100,337	288,988

(a) Includes 117 assessees in Burma and 1,154 assessees in the United Provinces for whom information about classes is not available
* These figures represent the number of persons assessed to income tax in 1902-03 from whom arrears were collected in later years

No. 11

COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in each year from 1902-03 to 1911-12

	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities)	TOTAL (b)	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities)	TOTAL (b)
	1902-03			1903-04		
Burma	2,80,717	8,21,314	(c)12,15,276	2,29,342	9,47,104	(c)11,86,971
Assam	1,04,666	2,03,250	3,07,916	48,736	1,97,738	2,46,474
Bengal	18,18,827	40,08,240	58,27,067	9,76,956	39,46,796	49,22,852
United Provinces of Agra and Oudh	10,91,061	13,79,312	(d)25,49,878	5,73,876	13,52,168	(d)19,95,959
Punjab	7,16,884	7,36,546	14,53,430	4,08,995	7,57,670	11,66,665
North-West Frontier Province	52,962	60,775	1,13,737	33,466	65,507	98,973
Bombay	13,13,738	25,87,526	39,01,264	7,93,319	28,33,894	36,27,204
Central Provinces	1,32,646	2,19,544	3,52,190	69,928	2,17,714	2,87,642
Madras	13,03,301	16,31,670	29,34,971	7,42,394	16,42,128	23,85,022
Other Provinces and Departments of Government	4,76,400	18,64,413	23,48,914	2,15,177	18,57,982	20,93,466
TOTAL	73,91,202	1,35,12,590	2,10,04,643	40,91,780	1,38,18,701	1,80,11,228
	1904-05			1905-06		
Burma	2,38,323	11,23,927	(c)13,69,082	2,84,632	12,42,379	(a)15,33,568
Eastern Bengal and Assam (e)	48,917	1,98,049	2,46,966	2,81,172	6,51,018	(e) 9,42,299
Bengal (e)	9,96,365	40,03,160	49,99,525	7,90,623	38,33,221	46,23,844
United Provinces of Agra and Oudh	5,74,125	13,87,768	(d)20,36,665	5,60,678	14,24,587	(b)20,64,183
Punjab	4,24,270	7,94,915	12,19,185	4,27,032	8,08,495	12,35,527
North-West Frontier Province	35,758	72,961	1,08,719	37,703	78,674	1,16,377
Bombay	7,97,790	29,01,908	36,99,698	7,88,040	30,16,838	38,04,878
Central Provinces	1,44,332	4,14,618	5,58,950	1,52,128	3,91,356	5,43,484
Madras	7,12,381	17,97,471	25,09,852	7,19,936	18,63,728	25,83,664
Other Provinces and Departments of Government	2,17,386	19,09,222	21,55,602	2,29,382	19,53,703	22,05,674
TOTAL	41,89,647	1,46,03,999	1,89,04,244	42,71,326	1,52,63,999	1,96,53,498

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) Departments, and the collections made by the Comptroller India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies.

(a) See note marked (*) at foot of table No. 9. The figures under 'classes I to IV' include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04

(b) The figures in this column differ in some cases from the sum of the figures in the two preceding columns, as explained in the notes (c) and (d). The sum of the totals in the two preceding columns exceed the sum of the figures in the two "total" columns in table No. 9 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 1, 3, and 7. Previous to 1908-09, however, some small differences occurred

(c) Includes ₹13,245 in 1902-03, ₹10,525 in 1903-04 and ₹6,832 in 1904-05 being deductions on commission paid to thugyis

(d) Includes ₹82,389 in 1901-02, and ₹79,505 in 1902-03, ₹69,915 in 1903-04 and ₹74,772 in 1904-05, on account of collections by employers under section 9 (2) of the act the details of which by classes are not available

The figures from 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted 1 October 1905

INCOME TAX

No. 11—*continued*

COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in each year from 1902-03 to 1911-12—continued

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL†
	1906-07			1907-08		
Burma	2,98,121	12,39,373	(a)15,43,349	3,14,569	14,06,410	(a)17,27,575
Eastern Bengal and Assam	2,98,327	7,11,709	10,10,036	3,17,823	7,95,386	11,13,209
Bengal	8,00,916	40,38,366	48,39,282	8,17,930	43,56,920	51,74,850
United Provinces of Agra and Oudh	5,60,617	14,73,816	(b)21,15,070	5,23,783	15,18,291	(b)21,78,968
Punjab	4,46,157	8,81,224	13,27,381	4,55,264	9,10,000	(g)13,65,858
North-West Frontier Province	39,038	84,685	1,23,723	40,765	87,016	(g)1,27,821
Bombay	7,88,547	38,55,014	46,43,561	8,02,300	40,53,780	(c)48,50,170
Central Provinces	1,51,804	4,28,995	5,80,799	1,60,661	4,27,835	5,88,496
Madras	7,24,944	20,01,857	27,26,801	7,43,137	21,97,430	29,40,567
Other Provinces and Departments of Government	2,37,884	20,01,857	22,61,637	2,49,536	21,00,599	(f)23,76,500
TOTAL	43,46,355	1,67,16,300	2,11,71,635	44,75,768	1,78,53,667	2,24,44,014
	1908-09			1909-10		
Burma	3,33,744	14,41,083	(a)17,80,326	3,59,522	14,69,528	(a)18,34,072
Eastern Bengal and Assam	3,37,574	8,38,219	11,75,793	3,53,437	8,46,876	12,00,313
Bengal	8,21,200	48,03,669	56,24,869	8,69,758	47,09,102	55,78,860
United Provinces of Agra and Oudh	5,82,468	15,64,344	(b)22,33,140	5,95,938	15,19,024	(b)22,03,791
Punjab	4,73,301	9,36,818	(g)14,10,854	4,96,324	9,55,357	14,51,681
North-West Frontier Province	42,362	86,734	(g)1,29,158	44,195	89,541	(g)1,32,163
Bombay	8,07,868	39,21,484	47,29,352	8,23,884	38,60,744	46,84,628
Central Provinces	1,65,324	3,98,483	5,63,807	1,72,324	3,63,877	5,36,201
Madras	7,65,204	21,82,766	29,47,970	8,05,335	22,23,659	30,28,994
Other Provinces and Departments of Government	2,64,665	21,41,360	(f)24,28,398	2,74,160	22,44,473	(f)25,44,780
TOTAL	45,93,710	1,83,14,960	2,30,23,667	47,92,877	1,82,82,181	2,31,95,483
	1910-11			1911-12		
Burma	3,72,878	15,15,370	(a)18,92,951	3,89,466	15,50,754	(a)19,45,237
Assam (d)	3,69,641	8,65,200	12,34,841	72,567	2,99,779	3,72,346
Bengal (d)	9,09,057	44,53,016	53,62,073	9,00,505	44,24,239	53,24,744
Bihar and Orissa	..	..	..	3,25,206	8,49,257	11,74,463
United Provinces of Agra and Oudh	6,14,307	16,03,180	(b)23,07,891	6,26,701	16,84,287	(b)24,02,079
Punjab	5,12,123	9,83,204	(g)14,96,349	5,36,449	10,76,032	(g)16,12,842
North-West Frontier Province	40,213	92,315	(e)1,37,734	43,383	98,836	(g)1,42,461
Bombay	8,82,160	42,01,268	50,83,428	9,22,867	44,41,800	53,64,667
Central Provinces and Berar	1,91,001	4,10,670	6,01,671	2,05,728	4,89,327	6,95,055
Madras	7,92,567	22,76,732	30,69,299	8,27,595	23,08,308	31,35,903
Other Provinces and Departments of Government	1,41,238	16,36,895	17,78,133	1,45,019	16,88,904	18,33,923
TOTAL	48,25,185	1,80,37,850	2,29,64,370	49,95,486	1,89,11,523	2,40,03,720

NOTE.—"Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10) and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

* See note marked (*) at foot of table No. 9. The figures under 'classes I to IV' include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04 to 1909-10 and 1911-12.

† The figures in this column differ in some cases from the sums of the figures in the two preceding columns, as explained in notes (a), (b), (c), (f), (g), (h). The sum of the totals in the two preceding columns exceed the sum of the figures in the two 'total' columns in table No. 9 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 1, 3, and 7. Previous to 1908-09, however, some small differences occur

(a) Includes R6,557 in 1905-06, R5,855 in 1906-07, R6,596 in 1907-08, R5,499 in 1908-09, R5,022 in 1909-10, R4,703 in 1910-11 and R5,017 in 1911-12, being deductions on commission paid to thugyis

(b) Includes R78,918 in 1905-06, R80,643 in 1906-07, R86,894 in 1907-08, R86,328 in 1908-09, R88,829 in 1909-10, R90,404 in 1910-11 and R91,091 in 1911-12 on account of collections by employers under section 9(2) of the Act, the details of which by classes are not available

(c) Excludes arrear collections of R5,910 for which the details under each Part are not available

(d) The figures for 1911-12 relate to the provinces of Bengal and Assam as reconstituted in 1912

(e) Incomplete

(f) Includes R26,364 in 1907-08, R22,878 in 1908-09 and R26,147 in 1909-10 collected on the profits of some railway companies

(g) Includes arrear collections of R504, R735, R1,022 and R361 in the Punjab in 1907-08, 1908-09, 1910-11, and 1911-12, respectively, and R 40, R62, R427 and R242 in the North-West Frontier Province in 1907-08, 1908-09, 1909-10, and 1911-12, respectively, the details of which by classes are not available

TRIBUTES FROM NATIVE STATES

[TABLE 1, PAGE 166]

(Compiled from the Finance and Revenue Accounts of the Government of India)

The statistics of revenue recorded in this table represent tributes received from Native States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops, the latter constituting a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country. The figures do not show any important fluctuations from year to year except for arrears and their recovery and the levy of fees on succession (*nazarana*) in some cases.

The total receipts are less than one per cent of the total Indian revenue. The tributes and contributions amount to nearly 88 per cent, and those for special military forces are over 11 per cent of the total receipts. Fees on succession are on the average nearly 1 per cent.

Madras contributes nearly 51 per cent, India—General, which includes tributes and contributions from amongst others the Udaipur, Jaipur, Jodhpur, Kotah, Bhopal, and Jowrah States, nearly 23 per cent, Bombay 14 per cent, and Burma 5 per cent.

TRIBUTES FROM NATIVE STATES

No. 1

TRIBUTES (in rupees) from NATIVE STATES in each PROVINCE in each official year 1907-08 to 1911-12

		Tributes and Contributions of R50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces	Fees on Successions	Total Tributes
India, General (a)	1907-08	10,52,720	2,21,590	6,09,547	7,594	18,91,451
	1908-09	11,12,720	2,60,260	6,89,522	3,017	20,65,519
	1909-10	9,96,053	2,20,510	6,66,710	4,144	18,87,417
	1910-11	11,09,387	2,18,924	8,03,590	1,26,089	22,57,990
	1911-12	9,96,053	2,27,549	8,59,191	51,553	21,34,346
Burma	1907-08	4,47,196		..	..	4,47,196
	1908-09	4,49,600		..	..	4,49,600
	1909-10	4,02,322		..	..	4,02,322
	1910-11	4,11,941		..	..	4,11,941
	1911-12	4,33,900		..	..	4,33,900
Eastern Bengal and Assam	1907-08	50,000		..	..	50,000
	1908-09	50,200		..	..	50,200
	1909-10	50,000		..	..	50,000
	1910-11	50,100		..	..	50,100
	1911-12	50,200		..	..	50,200
Bengal	1907-08	28,675		..	..	28,675
	1908-09	34,175		..	..	34,175
	1909-10	52,250		..	..	52,250
	1910-11	52,250		..	..	52,250
	1911-12	52,250		..	..	52,250
United Provinces of Agra and Oudh	1911-12	3,13,223	..	..	..	3,13,223
Punjab	1907-08	2,31,000	45,158	..	..	2,76,158
	1908-09	2,31,000	46,516	..	6,600	2,84,116
	1909-10	2,31,000	45,890	..	1,00,000	3,76,890
	1910-11	2,31,000	45,849	..	..	2,76,849
	1911-12	1,00,000	46,288	..	2,000	1,48,288
Central Provinces and Berar	1907-08	1,40,437		..	1,000	1,41,437
	1908-09	2,47,287		..	336	2,47,623
	1909-10	2,38,587		..	..	2,38,587
	1910-11	2,42,437		..	..	2,42,437
	1911-12	2,35,437		..	..	2,35,437
Bombay	1907-08	12,45,102	45,979	1,23,387	10,508	14,24,976
	1908-09	11,14,635	..	82,258	8,464	12,05,407
	1909-10	12,62,592	..	..	58,030	13,20,622
	1910-11	13,17,772	..	..	5,841	13,23,613
	1911-12	9,66,686	42,372	..	51,853	10,60,911
Madras	1907-08	42,83,112	24,701	2,00,089	..	45,07,902
	1908-09	42,83,112	24,701	2,00,089	..	45,07,902
	1909-10	42,83,112	13,318	2,00,089	..	44,96,519
	1910-11	42,83,112	13,318	2,00,089	..	44,96,519
	1911-12	42,83,112	13,318	2,00,089	..	44,96,519
Total	1907-08	78,15,670		9,33,023	19,102	87,67,795
	1908-09	78,54,256		9,71,869	18,417	88,44,542
	1909-10	77,95,634		8,66,799	1,62,174	88,24,607
	1910-11	79,76,090		10,03,679	1,31,930	91,11,699
	1911-12	77,60,388		10,59,280	1,05,406	89,25,074

(a) Includes amongst others Udaipur, Jaipur Jodhpur, Kotah, Bhopal and Jowrah States

INTEREST RECEIPTS

[TABLE 1, PAGE 168]

(Compiled from the Finance and Revenue Accounts of the Government of India)

The interest receipts in this section do not include interest on public works capital. The most important items included under this head of revenue are the loans and advances made by the Imperial Government to the Presidency Corporations and to Native States, as well as those by the Provincial Governments to mofussil municipalities and cultivators. The amount of the interest accrued on the former comes to about 30 per cent, and on the latter 28 per cent of total receipts. This head also includes the interest on the securities held by the Paper Currency Department which contributes about 24 per cent of the total. There are other minor items, such as interest on securities of provincial funds, on arrears of revenue, and on overdrawn capital of guaranteed railways, which are included under this head of revenue.

The total receipts amount to about $1\frac{1}{5}$ per cent of the total Indian revenue. India—General, which includes the transactions of the Government of India, contributes nearly one half of the receipts, Bombay about a fifth, Bengal an eighth, the United Provinces of Agra and Oudh nearly one-eleventh and Madras about one-seventeenth.

INTEREST RECEIPTS

No. 1

STATEMENT shewing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year, 1907-08 to 1911-12

		Imperial Loans and Advances			Provincial Loans and Advances			On Investments			On arrears of Revenue	On overdrawn capital of Guaranteed Railways	Other items	Total
		Native States	Presidency Corporations	Others	Mofussil Municipalities	Advances to cultivators	Other Loans and advances	Securities held by Paper Currency Department	Securities of Provincial funds	Other investments				
India, General (a)	1907-08	10,58,570	..	74,187	..	..	15,638	34,70,420	944	..	..	10,66,923	1,992	56,88,674
	1908-09	10,75,480	..	70,637	..	..	15,537	34,70,420	1,434	..	..	11,09,619	7,88,248	65,31,375
	1909-10	9,00,775	..	73,765	..	..	17,090	34,70,420	1,539	..	1	20,6 085 0,	3,5 ,554	68,87,189
	1910-11	6,66,415	..	71,962	..	..	15,418	34,70,420	1,645	..	..	27,41,654	4,34,903	74,02,417
	1911-12	5,88,392	..	70,260	..	..	15,497	34,70,420	1,645	66,490	..	24,21,272	5,35,349	71,69,325
Burma	1907-08	..	..	..	23,231	69,457	554	..	..	..	..	..	60	93,302
	1908-09	..	..	..	34,292	85,759	708	..	..	..	..	..	..	1,20,759
	1909-10	..	..	..	33,267	72,347	7,809	..	..	..	..	..	..	1,13,423
	1910-11	..	..	..	34,069	51,460	13,792	..	..	..	..	..	..	1,09,321
	1911-12	..	..	..	43,164	74,352	9,366	..	..	..	..	..	..	1,26,882
Eastern Bengal and Assam	1907-08	..	..	..	10,349	44,596	9,042	..	7,762	..	8,805	..	883	81,437
	1908-09	..	..	..	12,804	39,547	76,560	..	5,534	..	4,370	..	1,099	1,39,914
	1909-10	..	..	..	14,825	46,183	79,008	..	5,735	..	4,546	..	838	1,51,135
	1910-11	..	..	..	22,546	56,742	81,905	..	5,729	..	4,886	..	1,187	1,72,995
	1911-12	..	..	..	23,085	47,374	79,490	..	5,729	..	5,058	..	380	1,61,116
Bengal	1907-08	..	13,72,197	..	1,47,447	1,06,498	54,842	..	9,714	..	64,712	..	2,395	17,57,805
	1908-09	..	12,63,530	..	1,57,324	1,35,652	1,35,356	..	7,070	..	37,071	..	2,379	17,88,382
	1909-10	..	11,94,766	..	1,55,512	3,21,535	2,78,438	..	6,634	..	32,020	..	2,646	19,91,551
	1910-11	..	12,28,248	..	1,61,714	3,23,368	2,22,432	..	8,108	..	31,650	..	2,585	19,78,105
	1911-12	..	12,59,816	..	1,63,804	3,07,232	2,06,048	..	8,066	..	34,382	..	2,067	19,81,415
United Provinces of Agra and Oudh	1907-08	..	..	..	3,52,172	1,47,985	1,05,340	..	38,525	..	..	..	328	6,44,350
	1908-09	..	..	..	3,30,674	7,26,922	1,94,293	..	13,064	..	..	..	3,700	13,18,653
	1909-10	..	..	..	4,14,991	9,30,666	2,59,306	..	13,040	..	..	..	1,310	16,19,313
	1910-11	..	..	..	4,41,522	8,98,659	2,45,810	..	13,455	..	..	..	72	15,99,518
	1911-12	..	..	..	4,25,438	6,72,198	2,41,135	..	18,797	..	..	..	634	13,58,202
Punjab	1907-08	42,960	..	..	1,76,885	1,04,587	3,816	..	2,146	..	4,993	..	1	3,35,388
	1908-09	34,359	..	..	1,62,981	1,11,328	10,609	..	..	..	5,364	..	105	3,24,746
	1909-10	25,523	..	..	1,05,097	1,70,654	18,082	..	..	..	20,324	..	..	4,00,630
	1910-11	16,000	..	..	1,45,634	1,30,479	11,504	..	..	..	18,359	..	2	3,21,978
	1911-12	12,000	..	..	1,26,891	1,18,729	12,628	..	..	..	22,992	..	..	2,93,240
North-West Frontier Province	1907-08	..	..	13,008	..	..	..	..	..	..	..	..	40	13,048
	1908-09	..	..	12,939	..	..	..	..	..	..	..	..	..	12,939
	1909-10	..	..	11,751	..	..	..	..	..	..	..	..	..	11,751
	1910-11	..	..	17,692	..	..	..	..	..	..	..	..	..	17,692
	1911-12	..	..	16,246	..	..	..	..	..	..	..	..	..	16,246
Central Provinces and Berar	1907-08	..	..	..	47,620	36,164	..	..	6,851	..	..	..	747	91,382
	1908-09	..	..	..	42,178	1,06,741	268	..	2,989	..	..	..	1,652	1,53,823
	1909-10	8,439	..	..	49,610	1,96,497	1,069	..	2,989	..	..	..	3,920	2,57,524
	1910-11	842	..	..	59,244	1,85,267	1,322	..	2,989	..	..	..	3,420	2,53,084
	1911-12	..	..	..	73,137	1,35,135	3,346	..	2,621	..	..	..	2,921	2,17,160
Madras	1907-08	..	3,13,303	..	83,292	1,77,554	3,525	..	1,37,915	..	33,002	..	2,293	7,50,884
	1908-09	..	3,55,325	45,392	82,689	1,67,878	76,132	..	6,443	..	29,487	..	505	7,63,851
	1909-10	..	4,17,275	44,399	85,637	1,93,198	72,971	..	6,443	..	26,006	..	2	8,45,931
	1910-11	..	4,67,654	43,269	1,05,007	2,37,516	69,980	..	6,443	..	33,713	..	1	9,63,583
	1911-12	..	4,73,429	42,143	1,06,414	2,63,638	66,043	..	6,516	..	22,969	..	4	9,81,156
Bombay	1907-08	2,70,152	13,15,755	1,272	95,477	5,71,974	86,498	..	74,458	..	14,346	12,657	1,154	24,43,690
	1908-09	2,71,993	13,07,692	873	43,164	5,34,909	75,382	..	50,906	..	5,686	18,418	2,651	23,11,624
	1909-10	3,03,067	12,99,051	723	30,157	11,82,243	95,816	..	50,916	..	5,745	..	2,722	29,70,440
	1910-11	3,01,250	12,90,602	19,678	31,737	11,50,986	1,39,588	..	46,777	..	6,500	..	2,775	29,80,893
	1911-12	1,68,189	12,81,894	8,338 (b)	31,322	8,81,078	1,43,195	..	47,609	..	6,886	..	2,825	25,71,336
Total	1907-08	13,71,682	30,01,255	88,467	9,36,473	12,58,635	2,79,382	34,70,420	2,78,315	..	1,25,855	10,79,580	9,893	1,18,99,960
	1908-09	13,81,832	29,26,547	1,29,841	9,16,106	19,08,736	6,34,790	34,70,420	87,440	..	81,978	11,28,037	8,00,339	1,34,66,066
	1909-10	12,32,354	29,11,092	1,35,638	9,50,096	31,13,223	8,29,499	34,70,420	87,296	..	88,642	20,60,085	3,69,532	1,52,46,837
	1910-11	9,84,507	29,86,504	1,43,601	10,01,473	30,44,477	8,01,751	34,70,420	85,146	..	95,108	27,41,654	44,945	1,57,99,586
	1911-12	7,68,581	30,15,139	1,36,937	9,93,255	24,99,736	7,76,748	34,70,420	90,983	66,490	92,287	24,21,272	5,44,180	1,48,76,078

(a) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and the Central India, Rajputana, and Baluchistan Agencies

(b) Includes Rs. 471 representing recoveries made in previous years but readjusted by credit in the accounts for 1911-12

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